

Grado

August 25, 2006

C E R T I F I C A T I O N

This is to certify that **MS. MINNIE CHERRY TAN** was a former employee of SPL WorldGroup (Philippines), Inc. She held the position of IT Consultant from March 1, 2005 to June 22, 2005. As an IT Consultant, she was responsible for converting the internal design into a working module for an outage and distribution management specifically for the customer care and billing system.

Ms. Tan received an hourly salary of P300.

This certification is being issued upon request for whatever legal purpose it may serve.

Rossell B. Clemente
ROSSHELL B. CLEMENTE
HR Manager