Date: 17.03.2008

The Secretary (CRB)
DDA, Ist Floor,
Vikas Minar,

New Delhi - 110002

Centurion Bank of Punjab Limited

SME Division, I & II Floor, S-4. Green Park Extn., New Delhi-110016.

Tel.: (011) 26859614/15/16/17/18/19/22, 26528035

Fax: (011) 26850722/0087



REG: Solvency Certificate

Dear Sir,

"This is to state that to the best of our knowledge and information M/s A K Gupta & Co having their office at 301, Multitech Chamber, Plot No 7, DDA Service Centre, Sector – 5, Rohini, Delhi, is currently a customer of our Bank and may be treated a good up to a sum of Rs. 10,00,00,000/- (Rupees Ten Crores Only).

It is clarified that this information is furnished without any risk and responsibility on our part in any respect whatsoever,more particularly either as guarantor or otherwise. Also, the Bank will not be financially or otherwise responsible directly or indirectly as regard to decision taken by any organization on basis of the above certificate.

This certificate is issued at the specific request of the customer and our aforesaid assessment of customer's credit worthiness is based on facts available with us on date."

Thanking You

Yours Faithfully For Centurion Bank of Punjab Ltd.

Authorised Signatory

Authorized Signatory

Registered Office: Shanta Durga Niwas, M.G. Road, Panaji, Goa 403 001.