

September 09, 2004

**To Whom It May Concern:**

In January 1998 Morrison contracted Paradigm Corporation Limited to deploy its Logistics application systems namely Freight Management 2000 (FM2000), designed and developed for Air and Ocean international forwarders.

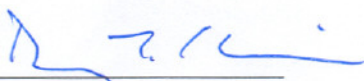
The scope of the project is to build global information systems that connect Morrison headquarter and its operations around the world. The objective of the project is to Improve Customer Service, Improve Processing Efficiency, Enhance Management Information and Improve Profit Margin.

Throughout the project, Paradigm team has demonstrated good project management skill, ability to overcome technical difficulties encountered, and capability to implement the project on time and within budget by June 1999.

Owing to Morrison's business agenda and desire to implement a new Logistics system in year 2002, Paradigm has been co-operative during the transition period and completed the migration in September 2004.

Paradigm has a long history in providing information systems for the Logistics industry. We wish them success in their continued development in the Logistics sector.

Sincerely Yours,



Danny T. Chiu

President and CEO