

November, 21st, 2007

PC Plus Software Inc.
9125 Pascal Gagnon, Suite 201
Montreal, QC H1P 1Z4

Dear Eric,

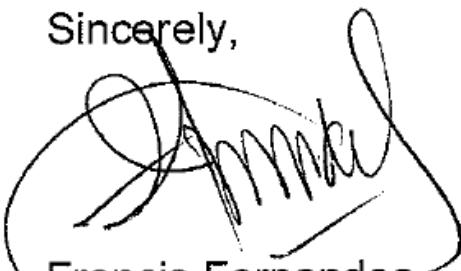
It gives us great pleasure to recommend you and the team at PC plus Software for their excellent response and prompt service regarding the setup of VIVA in our company.

This system has proven to be an essential part of UGL's operation. It incorporates all the aspects needed in this industry. The software is very user friendly and easy to understand.

Your customer support team has always been able to help and provide us with updates on the software. Your personal touch to oversee that your customers are satisfied adds a personal charm.

We wish you and your team all the best in your future endeavours.

Sincerely,



Francis Fernandes
President
United Global Logistics

