



March 31, 2005

To Whom It May Concern:

Key Solutions, Inc. has partnered with Indus Business Systems Ltd. to supplement our own software capabilities in the areas of both development and support services for the past 4 years, and they have far exceeded our expectations.

Indus has demonstrated its capability in developing software and in comprehensively understanding our requirements. The software development and test methodologies along with project management skills have been impressive. The relationship has been cordial and is a pleasure to work with such an enthusiastic team despite working in different time zones. Indus has a proven scalable capacity to handle multiple projects, and in handling difficult problems to a point that has certainly exceeded our expectations.

Sincerely,

Srinivas R. Kudaravalli  
President