

To,
M/S. BLUE STAR LIMITED
9-A, Ghatkopar Link Road,
Sakinaka, Andheri (E),
Mumbai - 400 072.

Mahindra & Mahindra
Financial Services Limited
Sadhana House, 2nd, Floor,
Behind Mahindra Towers,
570, P. B. Marg, Worli,
Mumbai - 400 018, India.
Tel.: (022) 2496 3490 / 92 / 6652 600
Fax:(022) 2497 2741 / 2498 4166

Dear Sir,

This is to certify that M/S.VIGHNESHWAR AIRCONDITIONING PVT. LTD.,
have successfully completed the Airconditioning job of M/S. MAHINDRA &
MAHINDRA FINANCIAL SERVICES LTD., WORLI SITE.

We, appreciate efforts put in by MR. RISHKESH GAIKWAD & MR.SANTOSH

JADHAV from M/s. Vighneshwar Airconditioning Private Limited. We would also
like to mention that M/s. Vighneshwar stood up to our expectations in delivering job in
time. We wish them all success in their endeavours, and also look forward for
association in our future projects.

Thanking you,

For M/S. MAHINDRA & MAHINDRA
FINANCIAL SERVICES LTD.,

Authorised Signatory