

3 April 2009

FACTUAL FINDINGS REVIEW OF THE FORTUNE AFFILIATES MANAGEMENT SYSTEM TO VERIFY IMPACT TO AFFILIATE TRACKING INFORMATION

eCOGRA Limited, an independent non-profit organisation based in the United Kingdom, has been appointed by Fortune Affiliates to independently verify that recent changes to the affiliate management system did not impact on affiliate tracking information.

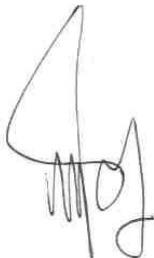
This letter serves to report the results of our independent verification of the agreed upon procedures specified below. The agreed upon procedures were conducted at a point in time, and did not constitute a full audit of the affiliate management system, the objectives and opinions of which would differ from the information below.

Our agreed upon procedures were as follows:

1. Create an affiliate account, create a player account through the affiliate and ensure that the affiliate management system correctly linked the player to the appropriate affiliate.
2. Inspect the formal change control and testing methodology of the affiliate management system, and a sample of 10 technical and user acceptance tests to ensure appropriateness of testing conducted for changes made to the system.
3. Inspect communication with affiliates on notification of changes to the affiliate management system, notification of changes required to be made by affiliates, and reminders of deadline dates by when affiliates should have affected the required changes.

Results:

1. We created an affiliate account (FA 1). We clicked on the affiliate banner (ad 259327), and created a player account through the affiliate. We inspected the affiliate management system and noted that the created player ID was correctly linked to the affiliate (FA 1).
2. We inspected the formal change control and testing methodology. We inspected 10 technical and user acceptance tests and ensured that testing was conducted in accordance with the formal methodology and authorisation was received prior to changes made to the affiliate management system.
3. We inspected communication dated 3 April 2009, as well as planned communications dated for the 15th, 23rd and 24th April 2009, notifying affiliates of changes to the affiliate management system, of changes required to be made by affiliates, and reminders of deadline dates by when affiliates should have affected the required changes.



Andrew Beveridge
Chief Executive Officer
eCOGRA Limited