

KER SIEW LUAN
4A Lorong Selamat
10400 Penang

The Board of Directors
PENSONIC HOLDINGS BERHAD
2-5-26, Harbour Trade Centre
No. 2 Gat Lebu Macallum
10300 Penang

Dated : 27th February 2010

Dear Sirs,

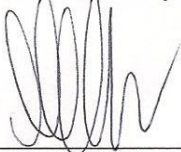
RE: Resignation as Company Secretary

I, Ker Siew Luan, hereby tender my resignation as Company Secretary of the above Company with effect from 27th February 2010.

I would like to take this opportunity to thank the Board for their assistance and co-operation rendered during the tenure of my period as secretary.

Thank you.

Yours faithfully,



Ker Siew Luan