

Exhibit 28

Case filed against Prashant Telang/TPS in Mumbai India

SCROLL DOWN

**Jurisdiction of Mumbai Cyber Crime Unit to investigate cyber crime
committed outside India**

1. The Natural Sapphire Company through its Director/ Managing Director, Mr. Michael Arnstein has lodged the present complaint against Transpacific Software Pvt. Ltd. and its Directors, Mr. Prashant Telang and Smt. Swarupa Telang for the offences committed under Information Technology Act, 2000.

2. As per section 1 of the Act which deals with its extent, commencement and application, provides that the Act shall extend to the whole of India and save as otherwise provided in the Act, it applies also to any offence or contravention thereunder committed outside India by any person.

3. Section 75 of the Act which deals with offences or contraventions committed outside India reads as under:

“(1) Subject to the provisions of sub section (2), the provisions of this Act apply also to any offence or contravention committed outside by any person irrespective of his nationality.

(2) For the purposes of sub section (1), this Act shall apply to an offence or contravention committed outside India by any person if the act or conduct constituting the offence or contravention involves a computer system or computer network located in India.”

4 Section 75 takes a broader view on cybercrimes, committed by cyber criminals and the same is not concerned with the territoriality and nationality of cyber criminals. The Information Technology Act, 2000 has adopted universal jurisdiction to cover both cyber contraventions and cyber offences.

The essential ingredients of the above section are:

- (a) Any person, irrespective of nationality
- (b) An offence or contravention committed outside India
- (c) The said offence or contravention must have committed against a computer, computer system or computer network located in India or outside India

5. Prashant Telang and his wife are the directors of The Natural Sapphire Company. In the month of September, 2003, an agreement was entered into for developing software for the Company. Mr. Prashant Telang had developed software for the Company and was supposed to give the source code and transfer of projects to the inhouse programmers of the company. Transpacific Software Pvt Ltd had raised the invoices from its office from time to time and accordingly payment was made by Complainant Company.

6. Prashant Telang is continuously attacking the website of the Company since last three years as mentioned in the complaint. Prashant Telang had embedded code in all the systems of the company from his office in Bandra, Mumbai. Recently (pl give details) Prashant Telang operating out of Mumbai has destroyed the database of the company. He has accessed the system of the company without its authorization. In spite of the complaint with the Cyber Crime Investigation Cell, Prashant Telang has not stopped his activities of destroying the website of the company.

7. Taking into consideration the provisions of the Information Technology Act, 2000 and in particular section 1 read with section 75, it is expressly clear that the cyber contraventions and cyber offences committed whether in India or outside India by Transpacific Software Pvt. Ltd. and its Directors, Mr. Prashant Telang and Smt. Swarupa Telang, are sufficiently covered by the Act. Hence, The Natural Sapphire Company, the complainant herein has the right to file the present complaint against Transpacific Software Pvt. Ltd and its directors.

Prashant makes Anticipatory Bail Application:

I am not a member of the Advocate's Welfare fund therefore Rs. 2/- stamp is not affixed herewith.

IN THE HON'BLE COURT OF SESSIONS AT GREATER BOMBAY

ANTICIPATORY BAIL APPLICATION NO. / / 2011

Shri Prashant Telang) ... Applicant

Versus

State of Maharashtra)

(Through Cyber Crime Investigation)

Cell at Bandra Kurla Complex)) ... Respondent

To,
The Registrar
Sessions at Greater Bombay
Mumbai

Sir,

V A K A L A T N A M A/MEMO OF APPEARANCE

We, The Natural Sapphire Company, a company incorporated under the laws of the United State of America having our address at 6, East 45th Street, 20th Floor Penthouse, New York NY 10017, do hereby appoint Mr. Prasad Borkar, Advocate, having his office at 2, Yash Apartment, S.V. Sovani Path, Opp. Jain Clinic, Girgaon, Mumbai – 400 004 to act, appear and plead for us in the above matter.

IN WITNESS WHEREOF, we have set and subscribed our hands to this writing at
Mumbai. Dated this day of February, 2010.

For The Natural Sapphire Company

.....
 Authorised Signatory

Accepted:

Prasad Borkar
2, Yash Apartment,
S.V. Sovani Path,
Opp. Jain Clinic, Girgaon,
Mumbai – 400 004

THE NATURAL SAPPHIRE COMPANY

THE WORLD'S GREATEST COLLECTION OF NATURAL SAPPHIRES

January 13, 2011

To,

The Senior Police Inspector,
Cyber Crime,
Bandra Kurla Complex,
Bandra (East),
Mumbai 400050

Re : Complaint against Prashant Telang and Swarupa Telang, Directors of TransPacific Software Pvt Ltd.

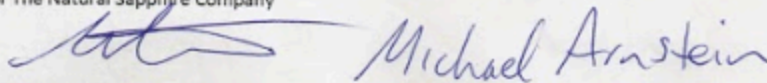
Dear Sir

We hereby authorise Mr. Prasad Borkar, Advocate and Mr. Akshay Vani, Advocate & Solicitor to file complaint on our behalf against Prashant Telang and Swarupa Telang, Directors of TransPacific Software Pvt Ltd with you and we further authorise them to act, appear and represent us before you.

Thanking you

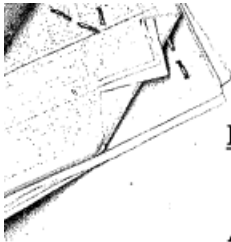
Yours sincerely
For The Natural Sapphire Company

Michael Arnstein
CEO



WWW.THENATURALSAPPHIRECOMPANY.COM

6 EAST 45TH STREET, 20TH FLOOR PENTHOUSE, NEW YORK, NY 10017 T 212.869.1165 F 212.869.5286



IN THE BOMBAY SESSIONS COURT FOR GR.BOMBAY

ANTICIPATORY BAIL APPLICATION NO. 171 OF 2011

Mr.Prashant Telang

Age-42 yrs., Occ: Engineer,

R/a 21, Aradhana, R.K.Patkar CHS.,

Off-Turner Road, Bandra (W),

Mumbai 400050.

Director of Transpacific Software Pvt. Ltd.,

having its address at 207, Madhava,

Bandra-Kurla Complex, Bandra (E),

Mumbai 400051.

... Applicant

V/s.

State of Maharashtra

(Through Cyber Crime Investigation Cell

at Bandra-Kurla Complex).

... Respondent

CORAM : HIS HONOUR THE ADDL. SESSIONS JUDGE,

SHRI M.R. AGLAWE (C.R.NO. 18).

DATED : 2nd February, 2011.

Mr. M.PDalvi, Advocate for the Applicant.

Mr.M.H.Sawant, Addl. Public Prosecutor for the State.

2/2/11

C-656
Certified copy supplied on payment
of usual charges vide No. 2273102

ad on 15/2/2011
Copy Recd on 15/2/2011
Copy Disposed of 15/2/2011
Deputed
Bandra
Sessions Court

ORAL ORDER

1 This application is directed under section 438 of the Criminal Procedure Code for direction to Cyber Police Station, Crime Branch, Mumbai to release applicant on bail in the event of his arrest in the crime that may be registered on the report given by Natural Sapphire Company.

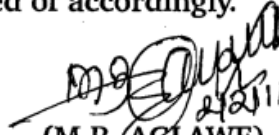
2 According to the applicant, he has not committed any offence and has been falsely involved in this case. He states that if he will be arrested then he will be losing his reputation in the society and will be subjected to mental harassment and therefore, he prays for the directions to the concerned Police Station to release him on bail in the event of his arrest in a crime which might be registered by Cyber Police Station, Crime Branch, BKC, Mumbai.

3 Perused the report filed by the concerned police station, from which, it reveals that the investigation is still in progress and no offence has been registered by the concerned police station. On considering the facts, the application deserves to be partly allowed in respect of direction to the concerned police station to give 72 hours notice (excluding holiday) to the applicant before his arrest. Hence, the following order :-

ORDER

- 1 Anticipatory bail application no. 171/11 is partly allowed.
- 2 Sr. PI. of Cyber Police Station, Crime Branch, BKC, Mumbai is directed to give 72 hours notice (excluding holidays) to the applicant before his arrest in a crime that may be registered on a report given by the Director, namely-Micheal Arnstein of Natural Sapphire Company.
- 3 Applicant to inform this order to the concerned Police Station.
- 4 ABA No. 171/2011 stands disposed of accordingly.

Dated : 02/02/2011

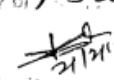

(M.R. AGLAWE)ADDL. SESSIONS JUDGE
GR.BOMBAY

Dictated on : 02/02/2011

Transcribed on : 02/02/2011

Signed by HHJ on :

Sent to CC dept. on :

Checked by me
*AGL*CERTIFIED TO BE A TRUE COPY
Dated this 27th day of Feb 2011
For Record
City Sessions Judge
Mumbai

ANTICIPATORY BAIL APPLICATION NO. 171 OF 2011

Mr. Prashant Telang

Age-42 yrs., Occ: Engineer,

R/a 21, Aradhana, R.K. Patkar CHS.,

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Mumbai 400051.

... Applicant

V/s.

State of Maharashtra

(Through Cyber Crime Investigation Cell

at Bandra-Kurla Complex).

... Respondent

C. copy of entered ASA 171/2011

0-656
Certified copy supplied on payment
of usual charges vide Receipt No...
2823-49...

3472/11
201/2011
C.C. 2011/2011
Bandra

for
Cyber Crime Cell
Bandra
