



Date : 19 September 2006

RECEIVED 26 SEP 2006

J M Pang & Seah (Pte) Ltd
605A MacPherson Road #07-01
Citimac Industrial Complex
Singapore 368240

Attention : Mr Lee Wai Meng

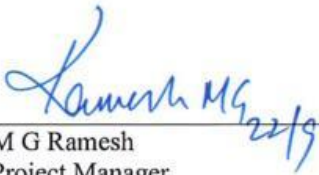
Dear Sir/Madam,

**Re : ExxonMobil Chemical Operations Pte Ltd
SPA Debottleneck Project
Professional Engineer Services for Electrical Works**

We write to acknowledge the positive contribution J M Pang & Seah (Pte) Ltd has made to the abovementioned project. J M Pang & Seah's professionalism and performance as the professional engineer for the electrical works for the above project are appreciated.

We are happy for a job well done and have no hesitation in recommending J M Pang & Seah (Pte) Ltd for future projects.

Yours faithfully


M G Ramesh
Project Manager
Foster Wheeler Eastern Pte Ltd.