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## Ishikawajima-Harima Heavy Industries Co., Ltd.

TOKYO ENGINEERING CENTER 2-16, TOYOSU 3-CHOUME, KOTO-KU, TOKYO 135-8733 JAPAN

Date

: 29/MAR/2005

Our Ref.: IHISITE/JM/C1042

Your Ref.:

J.M. Pang & Seah (Pte) Ltd

605A MacPherson Road #07-01 Citimac Industrial Complex Singapore 368240

Attention : Mr. Lee Wai Meng

PULAU SERAYA POWER STATION STAGE I ORIMULSION PROJECT LA/CONTRACT NO. 90300012 MODIFICATIONS OF BOILERS AND RETROFITTING OF ELECTROSTATIC PRECIPITATORS (PACKAGE A) AND FLUE GAS DESULPHURISATION PLANT (PACKAGE B) AT PULAU SERAYA POWER STATION

Subject: ELECTRICAL TESTING, COMMISSIONING AND POWER RECEIVING

Dear Sir,

On behalf of IHI Orimulsion project team, 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 in completing safely and on schedule the testing and commissioning of the electrical equipment and power receiving of the 66kV Power System from the existing network, are appreciated and deserve to be recognized.

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

Yours faithfully,

M.NAKADA, SITE Manager

Telefax: (65)-6268-2831