



RECEIVED 24 FEB 2004

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19 Feb 2004

TO WHOM IT MAY CONCERN

This is to confirm that we have engaged **J.M.Pang & Seah Pte. Ltd** for the High Voltage Electrical Testing, Commissioning and Switching for our Fab located at Pasir Wafer Fab Park.

We have found them hands-on professionals and committed to providing excellent customer service, and we are satisfied with their performance and response to our high expectations.

We have no hesitation to consider using JM Pang & Seah for future projects.

A handwritten signature in black ink, appearing to read 'Tan Hwa Nan'.

Tan Hwa Nan
Director
Plant Operation Division