

TO WHOM IT MAY CONCERN

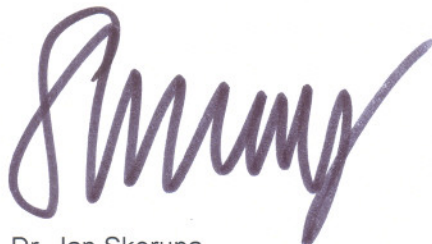
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April 25, 2008

This is to certify that West Coast Engineering Co., Ltd. (WCE), address at 9/1 Moo 4 Ban Klangna, Yaiploy Road, Maerumphung, Bangsaphan, Prachuabkirikhan 77140, has been awarded by our Group a contract for erection of our ZRM3 Cold Rolling Mill at Thainox Stainless Steel Plant in Rayong. The value of the contract was Baht 33,380,000 (Thirty three million three hundred eighty thousand Baht).

We found the team of WCE to be the most capable and proficient in their particular specialties and their enthusiastic attitude towards the project greatly contributed to its success.

We would not hesitate to use the services of WCE again and would most certainly recommend them to any other potential Client.



Dr. Jan Skorupa
Managing Director
Fives Thailand

Fives Thailand

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