

**KOBE STEEL, LTD.**

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To: *Insultec Limited,
Court House,
213 Church Road,
Hayes, Middlesex UB3 2LG,
United Kingdom.*

Our Ref NO. KM/IN-9301
Date: 27 July 1993

Attn: Mr. R. Sobell

Dear Sirs,


Ref: *Thermal Insulation Works
Beni-Suef Cement Plant, Egypt*

We, Kobe Steel Limited, 2-8, 4 - Chome, Iwaya - Nakamachi, Nada - Ku, Kobe, 657, Japan, wish to confirm that Insultec (UK) Limited, Court House, 213 Church Road, Hayes, Middlesex UB3 2LG, United Kingdom were awarded the contract for the complete thermal insulation design, material supply, export packing, detailed design drawings, erection manuals and on-site expatriate supervision at the Beni SUEF Cement Plant in Egypt.

The Project site work was completed on time and to schedule in July 1993.

We express that we are fully satisfied with the work carried out by Insultec and that we would have no hesitation in awarding future Kobe Steel contracts to them or recommending Insultec as a professional and experienced thermal insulation contractor to other companies.

Yours faithfully,
KOBE STEEL, LTD.


T. MATSUMOTO
FIELD MANAGER