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Date: March 16, 1993

To Whom It May Concern

This is to confirm that Insultec was awarded three contracts by Vinythai Company in October 1991 for the complete thermal insulation work for the PVC Plant at Map Ta Phut in Thailand, upon the recommendation of Tractebel Industrie who were the engineers and owners representatives for this project. The total value of the contracts awarded to Insultec was in excess of US\$ 1,000,000.

The scope of Insultec's supply contract included the full thermal insulation design, engineering, material supply and delivery to C.I.F. Bangkok, Thailand of all hot and cold insulation materials and associated cladding and ancillary items. The scope of Insultec's installation and supervision contracts included the complete site installation of all hot and cold thermal insulation materials and associated cladding and ancillary items. Insultec provided expatriate site management and supervision, all local skilled and unskilled manpower, all temporary facilities (including jobsite offices, workshops, and covered material storage) as well as scaffolding, sheet metal fabrication machinery and all necessary equipment and tools. At peak Insultec had 140 personnel at the job site.

We are pleased to confirm that Insultec worked professionally and on schedule to supply materials from worldwide manufacturing locations in the United Kingdom, the United States, Belgium and Korea. The materials supplied complied with the strict project specifications and Insultec completely satisfied the inspection, documentation and certification requirements.

Insultec was able to achieve all the work schedule requirements, meeting all partial and final work completion dates. When the construction period was compressed, Insultec increased their manpower sufficiently to complete the work in the shorter working period. Insultec's Thai workforce proved to be well trained and highly skilled.

We have no hesitation in stating that the quality of Insultec's workmanship was of the highest standard and throughout the contract their management and supervisory personnel were cooperative, competent and demonstrated knowledge and experience in the field of thermal insulation.

In conclusion, we would not hesitate to employ Insultec on our future projects. We are pleased to recommend Insutec as an experienced and competent thermal insulation contractor.

Mr. Marc Sohet

VNT Executive Project Manger