



FOSTER WHEELER EASTERN PRIVATE LIMITED
32 MAXWELL ROAD #02-03 SINGAPORE 069115.

15 January 2001

J M Pang & Seah (Pte) Ltd
605A Macpherson Road
#07-71 Citimac Industrial Complex
Singapore 368240

Attention : Mr Lee Wai Meng

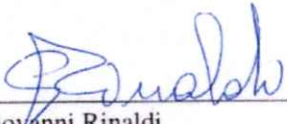
Dear Sirs,

Subject : Esso Singapore Pte Ltd
RIF Project
FWEPL Contract No. 1-64-3371A
Electrical Equipment Testing

On behalf of the FWEPL project team, we are pleased to acknowledge the positive contribution J M Pang & Seah (Pte) Ltd has made to the RIF project. J M Pang & Seah professionalism and performance in completing safely and on schedule the testing of the electrical equipment related to the migration of the Refinery 66kV Power System from Power Grid to the new ExxonMobil SCC Ring Bus, are appreciated and deserve to be recognised.

We are happy to thank you for a job well done and look forward to future opportunities to repeat this successful experience.

Yours faithfully,
FOSTER WHEELER EASTERN PTE LTD



Giovanni Rinaldi
Project Manager