



2871/0278/S/2009/GM/osk

5 October 2009

J M Pang & Seah (Pte) Ltd
605A MacPherson Road #07-01
Citimac Industrial Complex
Singapore 368240

ATTN: MR LEE WAI MENG

Dear Sirs

**SHELL CONTRACT NO.: 4500379835
PROVISION OF SERVICES FOR THE ENGINEERING, PROCUREMENT AND
CONSTRUCTION OF THE BUKOM OWN SCOPE "BOS" 66KV SUBSTATION AT
PULAU BUKOM REFINERY, SINGAPORE" – "SHELL BUKOM REFINERY
MODIFICATIONS PROJECT - BOS"**

We are pleased to acknowledge the positive contribution J M Pang & Seah (Pte) Ltd has made to the abovementioned project. J M Pang & Seah's professionalism and performance in the Professional Engineer and QP services for the above project are appreciated.

We have no hesitation recommending J M Pang & Seah for future projects.

Yours faithfully
ABB INDUSTRY PTE LTD

A handwritten signature in blue ink, appearing to read 'Cheong Yap Kheong', is located below the typed name.

**Cheong Yap Kheong
Asst Vice President
Power Systems Division – Substations Service**