

Date : 6 January 2009

Your Ref :

Our Ref :

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

Attn: Mr Lee Wai Meng

Dear Sirs

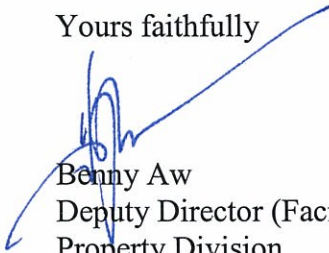
COMMENDATION FOR WORKS COMPLETED

Reference is made to the recent successful completion of the FM200, Fire Protection System, and Air-Conditioning System Projects for the respective SingTel Exchanges.

We wish to take this opportunity to thank you for the advice given by your Professional Engineers and Qualified Persons, and the continuous support offered by J M Pang & Seah (Pte) Ltd during the course of these projects.

Thank you for a job well done and we look forward to more collaboration with J M Pang & Seah (Pte) Ltd for our future projects.

Yours faithfully



Benny Aw
Deputy Director (Facilities Management)
Property Division