TO WHOM IT MAY CONCERN

Ref: 07-155 June 11, 2007

This is to certify that West Coast Engineering Co., Ltd. (WCE), address at 9/1 Moo 4 Ban Klangna, Yaiploy Road, Maerumphung, Bangsaphan, Prachuabkirikhan 77140, has been contractor of our Group for manufacturing of fabricated and mechanical equipment for ZRM3 Cold Rolling Mill at Thainox Stainless Steel Plant in Rayong. The contract value was Baht 7,218,000 (Seven million two hundred eighteen thousand Baht).

The quality of works which was delivered according to the schedule was of high quality and we will not hesitate to use WCE services again when opportunity arise.

Dr. Jan Skorupa Managing Director

CFL (Asia)