

**FOSTER WHEELER FIRED HEATERS LTD.**

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October 22, 2001

To Whom It May Concern:

This is to confirm that Foster Wheeler Fired Heaters Ltd. (FW FHL) have purchased on at least two occasions, plate type air preheaters for fired heater applications from Benelux – Apex. Furthermore, FW FHL has also worked on numerous proposals for similar equipment from Benelux – Apex. It has been our experience on all of these occasions to find that the equipment and service offered by Benelux – Apex has met or exceeded all requirements and expectation of the orders.

Yours Truly,

Mark Freudenthaler
Manager Project
FW FHL