

December 1, 2006

To Whom It May Concern:



Re: SteamPro Condensate Removal Device (SP-CRD) & SteamPro Recovery Unit (SP-CRU)

We confirm we have so far made three purchases under our group of companies within a year period of the above products as follows:-

<u>Purchased Date</u>	<u>Purchased Order #</u>	<u>Quantity &amp; Product</u>
26/09/2005	21770	38 units SteamPro Condensate Removal Device (SP-CRD)
20/02/2006	22745	One Set SteamPro Condensate Recovery Unit (SP-CRU)
18/05/2006	APV-06.05.001	36 units SteamPro Condensate Removal Device (SP-CRD)

We have currently installed the above systems at two of our boxplants in Penang, Malaysia and Ho Chi Minh City, Vietnam and are now considering purchasing the systems for our boxplant in Hanoi, Vietnam.

With the abovementioned systems, we have enjoyed cost savings in fuel, feed water and chemicals whilst enjoying more consistent and optimal steam production for our corrugator lines resulting in higher productivity and reduced rejects.

We feel that the systems are good and effective and will lead to substantial fuel and other cost savings for other potential customers as well. The potential high savings will ensure that returns on investment are short.

Thank you.

Sincerely yours,  
**GOLDEN FRONTIER BERHAD**

**STEPHEN CHANG**  
Group Operations Director