

MACOGA, S.A.

Leira s/n. - 15680 Ordes - La Coruña Spain

Subject:

Petronor Purchase Orders B.128260/01 and B.139668/01 for FCCU Expansion Joints and On-site Service

Letter of Appreciation

Dear Sirs,

We are writing this letter as recognition for MACOGA's work on their supply of the FCCU Expansion Joints to our company.

It confirms that MACOGA has the capability to design, fabricate and deliver Expansion Joints as per PETRONOR's Specifications.

We were very satisfied with the MACOGA's performance as a whole as well as exceptionally pleased with the Expansion Joints quality and staff skills.

The design, manufacturing and testing of the Expansion Joints was completed in due time, and to the utmost quality. We will take note for future reference of the outstanding expertise your company has when looking for future requirements of FCCU Expansion Joints.

Yours faithfully,

Ander Lasuen

Purchasing Manager