



March 8, 2010

To whom it may concern;

**DECLARATION OF EQUIVALENCY**

This is to certify that the valves in our proposal are equivalent in process with the current valves installation. However, the size of actuator as well as the pressure needed to operate it might be different. Please refer to the valve specification data for the details.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Isao Miyazaki".

Isao Miyazaki  
IA SBU Manager, Americas, EMEA, Oceania & India  
1<sup>st</sup> Group, International Business Dept..  
Advanced Automation Company  
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