

HAZAMA - GUMI, LTD.

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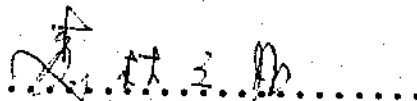
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TO WHOM IT MAY CONCERN

This serves to certify that IE Projek Sdn Bhd was awarded originally a total contract package for both The Kitchen and Laundry Equipment amounting to M\$4,737,757.00. Due to unforeseen circumstances The Oriental Hotel Project was abandoned while 90% completed.

IE Projek Sdn Bhd was subsequently awarded The Restoration and Remedial Work, amounting to M\$1,630,000.00 when the new owner, Hazama-Bena Dua Sdn Bhd bought over the said property.

Despite of the huge losses incurred on the earlier contract (Oriental Hotel), IE Projek Sdn Bhd is capable of completing the job to our full satisfaction. We find them not only knowledgeable in their own rights but also very helpful, co-operative and responsive, as such we will not hesitate to give our strong recommendation to any company which may require the services of both, Kitchen and Laundry.


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M. MORIMURA
PROJECT MANAGER