

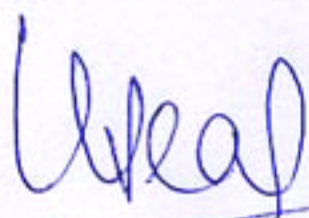
22 May 2006

TO WHOM SO EVER IT MAY CONCERN

M/s. **ABSOLUTE SOLUTIONS** is a consultancy organisation in the field of Quality Management Systems. They have been providing these services for the last nine years.

In ABS Quality Evaluations-India, we recognize the services provided by them and keep them in our list of preferred consultants.

The purpose of this letter is to appreciate the work being done by M/s. Absolute Solutions in the field of Quality Management Systems.



**Kaushik K Seal**

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