WHOLLY OWNED SUBSIDIARY OF BETZ INTERNATIONAL, INC. 10, TANJONG PENJURU CRESCENT, JURONG TOWN, SINGAPORE 2260.

TEL: 2684366

TELEX: BETZPL RS 23286

2nd June, 1983.

TO WHOM IT MAY CONCERN

RE: MR. KUAN YOKE LOON (NRIC NO.

This is to certify that Mr. Andrew Kuan Yoke Loon joined Betz Pte. Ltd., on 3rd August 1981 as a Financial/Administration Manager and Company Secretary and resigned of his own accord effective 8th July, 1983. He has performed his duties well and has upheld excellent professional character, conduct and integrity.

His main duties and responsibilities included:

- Overall responsibility for the regional financial and costing function.
- Responsibility in financial planning process, forecasting, budgeting and budgetary control.
- Participation in formulation and implementation of pricing policy and sales quotation.
- Treasury Management: cash forecast and planning, short-term investment, managing banking facilities, documentary credit preparation and negotiation, credit and collection.
- Liaison with auditors, tax consultants and corporate H.Q. managers.
- Responsibilities as Company Secretary and performing of Company Secretarial duties.
- Setting up and administering personnel policies and matters on employment terms, conditions and benefits.
- Formulating financial policies and establishing accounting procedures and controls.
 BETZ PTE. LTD.

A. J. PEARSON Managing Director