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Date: 2013/2014

Certificate of Appreciation

To: ION MECHANICAL AND ELECTRICAL COMPANY LTD

This letter is to show our company's appreciation and in recognition of the professional services rendered and the on schedule completion of the MEP Design and Built Works provided for our 10,000m2 Food Processing factory located at VSIP industrial Zone, Binh Duong Province which was completed successfully and on schedule in the year 2014.

Their project team has provide engineering advises and professional problem solving capacity and provided support beyond their scope of works, despite with the tight schedule and challenging site conditions.

We will be glad to consider ION M&E3Co. Ltd again for our future projects again.

General Director

[Company chop, signature, full name, title]

Date: