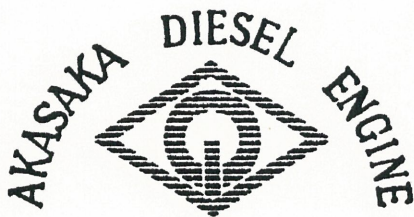


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AKASAKA DIESELS LIMITED

To whom it may concern

Date : Oct. 10 , 2006

Our ref. : 06-013-047

Dear Sirs.

Subject: Welding Repair of Engine Components

Service Department of Akasaka Diesels Limited have a pleasure to take opportunity of announcing that the under-mentioned companies are acknowledged as a recommendable repairer for the engine components of ;

- (1) Cylinder cover
- (2) Piston crown
- (3) Exhaust valve housing
- (4) Hard-layered exhaust valve spindle & seat

for Akasaka 4 Stroke Diesel engines and Akasaka-Mitsubishi UE Diesel engines.

Company in cooperation; TOEI ENGINEERING Co., Ltd. and its overseas subsidiaries, TOEI ENGINEERING (Singapore), C&T ENGINEERING KOREA Co., Ltd.

TOEI ENGINEERING Co., Ltd. works under License agreement with AKASAKA DIESELS LIMITED for the Welding Repair and the re-conditioning of the engine components mentioned above.

Our customers will be able to receive technically reliable service of the said components by either direct contact with the above mentioned company or through our company AKASAKA DIESELS.

Your continued patronage of the said companies as well as AKASAKA DIESELS is highly appreciated.



Yours Faithfully



T. Kurio,
General Manager
Service Department