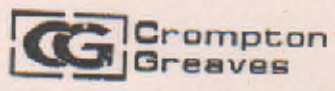


ABB



TO WHOMSOEVER IT MAY CONCERN

M/s. Atlas Filtration Services located in Mumbai are associated with us for their services towards drying out and filtration of oil in power transformers at our erection sites.

M/s. Atlas Filtration Services have recently completed evacuation and oil filtration in our 2 Nos. 100 MVA, 110 kV Class Power Transformers installed at Bombay Electric, Supply and Transport Undertaking at Backbay, Mumbai. This work has been completed by M/s. Atlas Filtration Services as per the specifications laid down by us which conform to IS and CBIP Standards.

The services rendered by M/s. Atlas Filtration Services are satisfactory and manned by competent supervisory staff.

Mumbai
April 6, 1999

VM Baadkar
Marketing Manager
Transformer (T1) Division
Crompton Greaves Ltd.
Kanjur
Mumbai - 400 042

For Atlas Brown Boveri Ltd.

J. Rao
Manager
HV Distribution & Distribution

Atlas Brown Boveri Limited

Regional Offices: Ahmedabad, Bangalore, Chennai, Coimbatore, Delhi, Hyderabad, Kolkata, Lucknow, Madurai, Mumbai, New Delhi, Pune, Raipur, Secunderabad, Thiruvananthapuram, Visakhapatnam, Warangal.