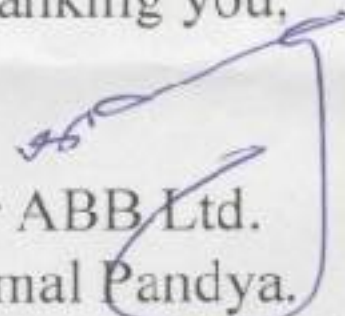




## PERFORMANCE CERTIFICATE

We are using Eltel Industries, Bangalore make Fully Automatic Capacitance and Tan Delta Test Set, Model ACTS-5K since JANUARY 2005 and the performance of the same is very good.

Thanking you,

  
for ABB Ltd.  
Vimal Pandya.  
PPHV-IT- TESTING