

TO WHOMSOEVER IT MAY CONCERN

August 19, 2009

This is to certify that Automatic Dielectric Constant Tan Delta & Resistivity Test Set Model ADTR-2K Plus along with accessories supplied by Eltel Industries against Purchase Order # ESTL-DTA/INS/5300015040 dt. 03/05/2008 is being used by us since June 2008 and is working satisfactorily.

The Customer support and Services provided by Eltel Industries are also satisfactory.

For **ESSAR STEEL LTD**

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