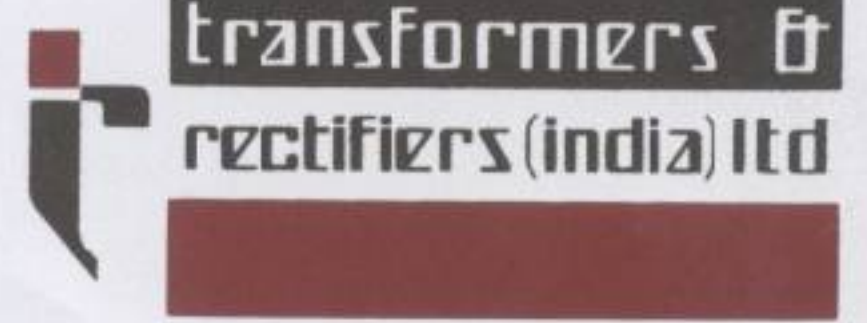


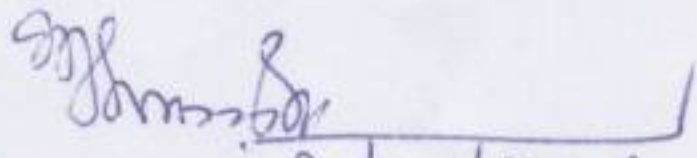
Date : 21.03.2008



To Whom It May Concern

This is to certify that we are using "Etel" Bangalore make Automatic Capacitance & Tan Delta Test Set (Model No. ACTS 12 K SA) for our Testing Purpose, and we found performance of instrument satisfactory.

For Transformers & Rectifiers India Limited.



A.S.Jhala. 21/03/2008
Asst. Manager (Testing)

