



December, 23 2010

TO WHOM IT MAY CONCERN

T COT INC,
Corpus Christi, Texas, USA

Keppel AmFELS, L.L.C.
P.O. Box 3107
20000 State Highway 48
Brownsville, Texas 78523
USA

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Dear Sir / Madam,

We are pleased to inform you that we have been using the services of T Cot Inc, for more than 16 years, to assist us in our Texas Sales tax and ad hoc assignments on Texas State Tax matters.

Our peak revenue as a (Rig / Ship builder and repairer) in Brownsville, Texas was in excess of US \$ 400m in 2007 with annual purchases of goods and services in excess of US \$300m. On average our revenue per year was in excess of US \$300m for the past few years.

Because of the size and nature of our export business, we are faced with numerous challenging accounting and State tax issues.

T Cot's being our tax consultant in State tax matters has helped us tremendously.

Throughout this period of service we have found their tax consultants, in particular M/s Tony Rocha, Jr and Beto Romero to be very professional in their conduct and very willingness to guide and assist us in all tax queries to ensure we are in compliant with the various State Sales tax regulations, documentation and procedures.

Because of their pro active and pragmatic approach we have gained tremendously from their expertise.

We have also used them on various ad hoc tax and incentive applications / projects and we have found them to be very knowledgeable in such areas as well.

Based on the positive experience we have had with them, we would not hesitate to recommend them to any corporate or entities in need of their services.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Jim Lim".

Jim Lim
CFO,
Keppel Amfels LLC