

TIDE WATER OIL CO. (INDIA) LTD.

Regd. Office: Yule House I 8 Dr. Rajendra Prasad Sarani I Kolkata 700 001

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TO WHOM IT MAY CONCERN

We hereby certify that Autopack Machines Pvt. Ltd. has installed and commissioned Complete Lube Oil Filling Line consisting of Automatic Rotary Filling Machine 8 Head and Automatic Rotary Capping Machine 6 Head at our Kolkata Plant for 5 Litres. The Filling Line has achieved the rated speed, and is working satisfactorily.

The services rendered by Autopack Machines Pvt. Ltd. are good and satisfactory.

We wish all success for its growth and prosperity.

For TIDE WATER OIL CO. (INDIA) LTD.



(S P MAITI)
MANAGER-COMMERCIAL

Dated: 18.11.08



Vedol



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NIPPON OIL CORPORATION