



Amersfoort, 29<sup>th</sup> of September 2009

**To Whom it May Concern**

We would like to confirm that Mr. Pavel Mracek, representative of Industry Control S.r.o., performed for Yokogawa Europe a comparison study about control and on/off valves. Purpose of this study was to prepare a "Valve Manufactures Selection Guide" for possible application in process industry. The study was done in close cooperation with valve producers (Flowserve, Dresser, Samson and Neles).

Sincerely yours,  
Yokogawa Europe B.V.

Antoon van Osch  
Manager Global & European Alliances

*cto*

