



October 17, 2012

To whom it may concern

Dear Sirs

We hereby confirm that **FIDEMAR S.A.** is the **Sole Distributor** in Uruguay for **LUDA DEVELOPMENT CO. LTD.** of all its steel products as well as Carbon Steel Flanges and Carbon Steel Fittings.

We confirm that the LUDA's products used in our La Teja Refinery, comply with the required Standard Norms, verified through the inspection performed at workshop by an independent firm.

Moreover, we would like to remark theirs commitment and its technical sales support, efficient service as well as it commitment with our quality control and technical requirements.

Best Regards,


MARÍA CRISTINA OROMI
JEFE
COMPRAS EXTERIOR
GERENCIA DE COMPRAS