

Date 28.05.2010

KRYFS POWER COMPONENTS LTD.

3rd Floor, AZA House
24, Turner Road
Bandra (w)
Mumbai 400050

Dear Mr. Saif Qureishi,

Sub : Regarding step lap design.

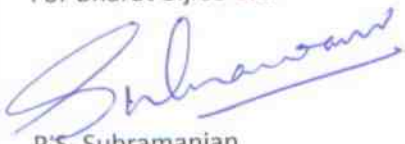
We are pleased to inform you that your help in conversion of our core design from non step lap to Step lap has yielded following positive results:-

1. Reduction of No load losses of up to 8% from non step lap design.
2. Reduction on No load current.
3. Reduction in Noise level.

We appreciate the expertise of KRYFS design team in conversion of our core design to step Lap from non step lap and also the KRYFS core building team for the support given at the time of core building at our works.

Thanking you ,

For Bharat Bijlee Ltd.



P.S. Subramanian

Sr. General manager
Transformer division (materials)