



ABB LUMMUS GLOBAL OVERSEAS CORPORATION

P. O. Box 2523, San Nicolas, Aruba
Phone (297) 898336; Fax (297) 898227

April 27, 2000

Insultec, Inc.
508 North Second St.
Fairfield, Ia. 52556

Attention: Ian Goodall

Reference: LGI Letter No. LLSC-5011
LGI Contract No. 09266 – 2508
Delayed Coker 2 Aruba – DC2AR (AFE 36407)
Aruba Capacity Expansion (ACE) AFE 36400

Subject: Project Completion

Dear Mr. Goodall:

ABB Lummus Global Overseas Corporation would like to extend our appreciation to you for the outstanding service, materials and equipment supplied for the Delayed Coker Unit #2 at the Coastal Refinery.

Insultec performed the piping insulation and supporting services for the project. Insultec was always responsive to our needs with a "can do" attitude and willing to do what ever was needed to get the job done.

Insultec displayed a professional commitment throughout the project to Quality and Safety, which contributed, to the overall success of the project.

In closing ABB Lummus Global Overseas Corporation would like to say thank you for a job well done.

Sincerely yours,

Gerald Hore
Site Construction Manager

Cc: K. Sankaran
File 5.1