



To whom it may concern

December 15, 2010

Dear Sir

Bayer MaterialScience
TPU

This is to confirm First Foundation has been co-operating with Bayer to carry Desmopan thermoplastic polyurethane (TPU) to Hong Kong and China market. We appreciate their effort in market and application development.

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Please let me know if you have further questions.

Yours Sincerely,

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