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TO WHOM IT MAY CONCERN

This is to confirm that LinkPlas Limited uses only FDA Approved materials for the production of our P.E.T. bottles and closures.

Please refer attached letter of guarantee.

Steve Morrison

On behalf of LinkPlas Limited

February 2008



FDA guarantee (701x1069x16M ipeq)

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段一二三號八樓

IFL., NO. 123, Sec. 2, Nanking E. Rd.

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工廠: 桃園縣平鎮市延平路三段

二二三號

電話:(03)493-2131

Date: July, 01, 2003

TO: Whom it may concern.

Dear Sirs,

LETTER OF GUARANTEE

We, the manufacturer of ShinpetTM 5015, 5015W and 5015X, hereby guarantee that our product Polythylene Terephthalate (PET), ShinpetTM 5015, 5015W and 5015X complied with the requirements of 21 CFR 177.1630 of the U.S. Food and Drug Administration and may be used for beverage or food packaging, excluding alcholic beverages at temperature not to exceed 250°F.

Sincerely yours,

H. H. Lin

Vice President / Shinkong Synthetic Fibers Corporation