



Tax Administration Service
Administration General of Customs
326-SAT- 40227



Mexico City, 10 JUN 2006

"2006, Año del Bicentenario del natalicio del Benemérito de las Américas,
Don Benito Juárez García".

Authorization letter
To whom it may concern

On February 20th, 2006 the Tax Administration Service in Mexico (SAT) and the company COTECNA Inspections, S.A. signed an agreement for merchandise's examination at the secondary inspection.

The services provided are for the Tax Administration Service (SAT) and the Administration General of Customs in Mexico use only. Within the multiple services to be provided you can find the service of valuation of merchandise to be imported or exported.

COTECNA execute it services through several affiliates and agents in order to perform the valuation and sometimes validation of the merchandise's origin at the country where the merchandise is been exported to Mexico or at the country where the merchandise is supposed to arrive from Mexico.

COTECNA is compelled to contact the foreign exporter, provider or buyer declared by the Mexican importer or exporter, as well as is compelled to obtain all the relevant information and documentation support of the value or origin in the operation. COTECNA shall provide to the Administration General of Customs an expert opinion that will facilitate to determine the existence and veracity of the operation.

The services provided by COTECNA will be based on procedures and objective judgments non discriminatory; COTECNA is constrained to a proper use of the information and documentation provided by the foreign exporter, provider or buyer. Therefore, COTECNA is not allow to share and disclose, directly or indirectly, any information with third parties.

We appreciate the cooperation and assistance granted to COTECNA Inspections, S.A. for the implementation of these services.

Best Regards,
The General Administrator

Lic. José Guzmán Montalvo