TUNG LUNG VALVE CORP.

25-4, HSIA HIS CHOW TZE, HIS HAI VILLAGE, TA-YUAN HSIANG, TAO-YUAN HSIEN, TAIWAN, R. O. C. TEL: 886-3-3867031 FAX: 886-3-3869409 E-MAIL: (7433@ms19.hinet.net

INTRODUCTION LETTER

TO WHOM IT MAY CONCERN

DATE: JUNE 1, 2011

DEAR CUSTOMERS,

THANK YOU FOR USING "TL" PRODUCTS. WE HEREBY SINCERELY ASK ANY IRANIAN CUSTOMERS TO PURCHASE "TL" PRODUCTS FROM PAIVAND SANAT ENERGY, WHO IS OUR SOLE AGENT IN IRAN FROM NOW ON UNTIL JUNE 1, 2014. FOR AFTER-SELLING SERVICE OF "TL" PRODUCTS, WE HOPE YOU COULD DIRECTLY GIVE IT OVER TO PAIVAND SANAT ENERGY. WE APPRECIATE YOUR LONG-TERM SUPPORT ON "TL" PRODUCTS. PLEASE SUPPORT PAIVAND SANAT ENERGY AS HOW YOU SUPPORT US.

SINCERELY YOURS,

TUNG LUNG VALVE CORP.