

April 27, 2001

To Whom It May Concern:

IMPSA International Inc., a fully owned subsidiary of IMPSA, Mendoza, Argentina, is pleased to submit this Letter of Reference on behalf of Mr. Tommy Felch, of Global Rigging and Transport, LLC. IMPSA, through its IMPSA Port Systems business unit, designs and manufactures container cranes worldwide.

IMPSA has worked with Mr. Felch on a continuous basis throughout the past 5 years, during which he was the principal in engineering, loading, barge transportation and off loading of (2) 50LT Container Cranes for the Port of Houston Authority, Barbours Cut Terminal, Morgan's Point, TX; (3) 40LT Container Cranes for the U.S. Dept. of the Navy, Concord, CA and Port Hadlock, WA; and (1) 40LT Bucket Unloader for IC Railmarine Terminal, Convent, LA.

In all cases Mr. Felch and his crew performed the work in accordance with the best practices, and to the complete satisfaction of both IMPSA and the Owners. They have very good engineering capabilities and a proven site working record. We are glad to be able to recommend their services.

Should you require any further detail information regarding any of the above mentioned project, please do not hesitate to call.

Sincerely,



Martín C. Albacete
President