

April 2, 2012

To Whom It May Concern,

We would like to confirm that Polimex-Mostostal S.A. Naftobudowa Division (PM), 66 Powstancow Street, 31-670 Krakow, Poland successfully executed fabrication and related services associated with the delivery and site erection of one vertical cylindrical vacuum heater (BA-201/II) and one vertical cylindrical crude heater (BA-1201/II) located in Neste Oil refinery, in Naantali, Finland between March 2011 and January 2012.

The scope of work consisted of:

- Stainless steel process coil (SA312 TP321H), approximately 34 tons – fabrication, field erection
- Alloy steel process coil (SA335 Gr. P9), approximately 61 tons – fabrication, field erection
- Radiant modules, approximately 123 tons – fabrication, coating, refractory lining installation (CF board/blanket, LW castable, HD firebricks), field erection
- Convection modules, approximately 85 tons – fabrication, coating, refractory lining installation (CF board/blanket, LW castable, HD firebricks), modularization, field erection
- Stainless steel flue gas ducts, approximately 24 tons – fabrication, field erection
- Carbon steel combustion air ducts, approximately 29 tons – fabrication, coating, field erection
- Steel structures, including ladders and platforms, stair towers, supports, miscellaneous steel structure, approximately 76 tons – fabrication, coating, field erection
- Equipment field erection, including burners, flow elements, flue gas and air fans, heat exchangers, dampers, expansion joints, observation doors, and tube skin thermocouples
- External insulation, approximately 1010 m<sup>2</sup> (mineral wool w/ cladding) – flue gas and air ducts, flue gas and air fans, heat exchangers, crossover piping
- Testing – NDT, PWHT, hydrotest
- Detail design including fabrication drawings, bills of materials and 3D models
- QA/QC documentation including PED requirements
- Transport services of above mentioned items from workshop to site

The total number of man-hours for executed field erection work in Neste Oil refinery amounted to 16,500.

PM exhibited professionalism in all aspects of the project. Pressure part welding was performed in accordance with the applicable codes and standards. The resulting quality of the fabrication and field erection was very good, and the project was executed with a very good safety record. It should be noted that during the course of the project, PM faced several adverse situations outside of their control – the likes of which can happen in a complicated project such as this. PM reacted to these situations with appropriate recovery plans, and completed the scope of work within the planned schedule. This is the level of flexibility and service that THI values highly in our business partners.

We would, therefore, recommend Polimex-Mostostal S.A. Naftobudowa Division as a highly professional and reliable contractor and conscientious of the Client's interests during execution of the similar projects.

Sincerely,



Matt Loveless  
President



Jeff Conner  
Project Manager



Allen Burris  
Sales / Design Engineer

Tulsa Heaters, Inc.