

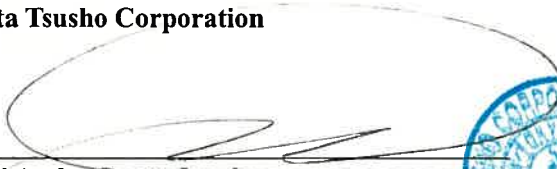
Date: September 17, 2014

To: Al Nahrain Co.

Letter for Appreciation

We, Toyota Tsusho Corporation, a company organized and existing under the laws of Japan, having its principal place of business at 2-3-13, Konan, Minato-ku, Tokyo 108-8208 Japan, hereby express our appreciation for your performance in conducting and executing our shipments through the assigned jobs. We have been fully satisfied with your high international standard services for all aspects, time wise, safety wise, and the follow-up process, since you became our logistics partner long time ago.

Sincerely yours,

Toyota Tsusho Corporation
Naoki Ando, Group Leader
Construction Machinery & Project Group 2
Construction Machinery & Project Department