**BY E-MAIL / COURIER**

**File No.257/2022-Opinion**

05.12.2022

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480 Anna Salai, Nandanam,

Chennai – 600 035.

Attn.: Mr. M. Kishorkanth, Supply Chain Management – kishorkanth@jkfenner.com

Sir,

**Sub.: Classification of belt tensioners.**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you need any further clarification in this regard, please feel free to contact us. Also kindly arrange for payment of the attached bill.

Yours faithfully,

S. MURUGAPPAN

Attached: as above.

sm/ss