



STOUGHTON TRAILERS, INC.
TRUCK TRAILERS

418 South Academy Street • Stoughton, Wisconsin 53589-0606 • 608 873-2500

August 25, 2000

Industrial Coatings Alliance Group Inc.
3900 Andrews Crossing
Rosewell, Georgia 30075
Attn. Mr. Dave Phillips

Re: Ultra Sound Testing SUPER THERM Coated Trailers.

Dear Dave:

This letter is to inform you of our Ultra Sound test results. Stoughton Trailers Inc. is the only North American Trailer Manufacturer to utilize state of the art Ultra Sound techniques to provide leak free products to the Van Trailer and inter-modal Container market.

Our verification tests conducted on a Van Trailer with an aluminum roof coated with SUPER THERM shows that the unit prior to the first application of the SUPER THERM coating had an average decibel reading of 38. After the first application of SUPER THERM, the average decibel reading was 25 and after the second and final application of SUPER THERM, the average reading dropped to 12 decibels.

If you may need any further information, please contact me at 608-973-2605.

Sincerely,

A handwritten signature in black ink, appearing to read "W.C. Torda". The signature is fluid and cursive, with a long horizontal stroke at the end.

William C. Torda

Manager Total Quality Management