



April 25, 2005

Ship & Shore
2474 North Palm Drive
Signal Hill, California 90755

To Whom It May Concern:

Cellofoam recently replaced a SGTO system that had been in service eleven (11) years with your Ship & Shore RTO unit. I must commend your company for the professionalism demonstrated during the course of the entire transaction. We have been very happy with the support of your personnel and the performance of the RTO unit.

Thank you for a painless conversion. We value our relationship!!

Sincerely,

A handwritten signature in black ink, appearing to read 'Greg', written over the printed name.

Greg R. Bontrager
President