

Inc.

2745 North Amber Street
P.O. Box 28869
Philadelphia, Pennsylvania, 19134
215-425-6807 • 800-523-3834
FAX : 215-425-6234
EMAIL • johnbroome@ipasystems.com

September 25, 2006

Coverdeck Systems, Inc.
Paul Betty
1704 Shallock Avenue
Wilmington, DE 19806

Dear Paul,

Based on our conversations and the information provided to me, please accept this letter as certification that Coverdeck System is compatible for use over IPA Urethane Top Coat. We recommend a minimum cure time for the IPA Urethane Top Coat of 28 days prior to placement of the Coverdeck System on top.

Should you have any questions, please contact me.

Sincerely,



John L. Broome
Sales Engineer