

1/15/07

Mike Brown Southern Foam Insulation 2593 Clark Street Unit 108 Apopka, FL 32703

Mr. Brown,

Thank you for your call this afternoon. I am writing this letter to certify your competence as a contractor.

Mr. Brown is the owner of Southern Foam Insulation. I have been doing business with Mr. Brown for over five years, and have found his business skills to be excellent, and his insulation work to be outstanding.

Southern Foam Insulation is a certified dealer and installer of Thermco Foam insulation. The crews with Southern Foam have been trained and certified by Thermal Corporation of America. The first training was conducted in 1999, and a follow up program was conducted in 2004. There is no reason for additional training at this time.

Southern Foam Insulation has pumped Thermco Foam for over 8 years. The company averages 100 barrels per month, which means they fill over #100,000 block per month, and well over a million blocks per year.

I have also never taken calls regarding problems with Southern Foam Insulation. Further, their account is currently in good standing. I fully recommend Southern Foam without hesitation.

Regands

Vice President

Thermal Corp of America