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**AMERICAN POLARIZERS, INC.**

Wednesday, March 26, 1997

Eric Hinkle  
Environmentally Safe Products, Inc.  
313 West Golden Lane  
New Oxford, PA 17350

Dear Eric:

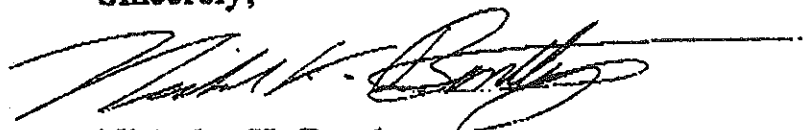
I am writing to let you know about the success we had using your Low-E insulation.

We needed to insulate a machine that heats Ethylene Glycol up 300° F. The machine consists of a heating core and multiple circulation pipes. I wanted a product that was a good heat shield, cost effective and easy to apply. Low-E was all three.

Before we applied Low-E, it took 3 1/2 to 4 hours to bring our equipment up to temperature, now it takes one hour. We are using less energy and you can touch the wrapped piping and not get burned.

You were very helpful both in your product knowledge and in getting us the product we needed quickly. I would recommend Low-E to anyone.

Sincerely,



Nicholas K. Bentley  
Vice President/General Manager