August 29, 2005

Prospective Client
Process Plant/
Corporate Engineering
Anywhere, USA

SUBJECT : COMPANY INTRODUCTION

Dear Prospective Client:

Waak Engineering, Inc (WEI) is pleased to present you with this introductory company letter. We hope this information will interest you enough to consider utilizing our engineering/technical services on some of your upcoming projects.

WEI typically provides process plant capital project multi-discipline engineering and design services. However, we can also offer procurement, construction management, and start-up services for a complete turn-key project. WEI has been in business for over ten years, and has provided services to over 70 clients. A partial list of our clients is attached. Our clients are primarily in the chemical, food, pharmaceutical, personal care, household products, petroleum and petro-chemical industries. We also have clients in the environmental, municipal and industrial sectors.

The company exhibits both chemical and general engineering prowess and utilizes a combination of principal level engineers and designers to provide personalized, professional, cost effective services to our clients. Our home office is in Des Plaines, IL and when appropriate we will establish a project office to better address client needs. We have a core group of 40 personnel and another 70 “on-call” periodic staff to meet our work load needs. The combined total of 110 available staff is comprised of:

- 10 Process Engineers
- 5 P&ID Specialists
- 5 Project Managers
- 4 Construction Engineers/Supervisors
- 5 Electrical Engineers/Designers
- 5 Instrumentation Engineers
- 4 PLC Specialists/Systems Integrators
- 6 Structural Engineers/Designers
- 2 Civil Engineers
- 1 Geological Engineer
- 2 Industrial Engineers
- 2 Vessel Engineers
- 6 Mechanical Engineers
- 7 HVAC Engineers/Designers
- 2 Plumbers
- 2 Fire Protection Engineers
- 8 Piping Designers
- 2 Pipe Stress Specialists
- 2 Safety Engineers
- 2 Validation Specialists
- 3 Environmental Specialists
- 2 Warehouse/Distribution Specialists
- 4 Packaging Engineers
- 2 Material Handling Specialists
- 2 Utility System Specialists
- 2 Purchasing Agents
- 2 Estimators
- 1 CAD Coordinator
- 5 CAD Drafters
- 2 Schedulers
- 2 Accountants
- 2 Clerical
Due to our low overhead, horizontal organization structure, and high caliber, versatile staff we are able to offer our services at a billing rate of 1.5 times staff hourly rates with other engineering charges at the net cost incurred by WEI. Our billing rates for designers and engineers range from $45/Hr to $90/Hr with CAD drafters (both AutoCAD and MicroStation) at $30/Hr to $40/Hr. We have 15 CAD stations, most of which are in the Des Plaines office. We can also provide both smart P & ID's and process simulations when called for. WEI is licensed to perform both Professional Engineering and Structural Engineering in Illinois.

We are currently finishing up the engineering and procurement on an $8 million consumer products project consisting of two(2) 10,000 gallon automated batching systems and a high speed packaging line performed at a Chicago area “contract packager” for a national marketer.

We recently finished the engineering, procurement, and construction management for a $12 million Coal Gasification Demonstration Plant. This project included a stacked process housed in a 5 story building (also designed by WEI) and a Delta V control system. WEI used Rebis AutoPlant software and AutoCAD to construct a 3D computer model for the project. (See a project profile with photos of this project on our website at www.waak1.com).

Thank you for considering Waak Engineering, Inc. If you have sales or technical questions regarding any situation at your company or would like further information on our projects, you can reach me most easily during working hours on my cell phone at 847-309-8612 or else at my e-mail address at dwaak@waak1.com.

Sincerely,

Daniel M. Waak
President
Partial Client List

UNO-VEN/UNOCAL Refinery (CITGO), Lemont, IL
CCP (Cook Composites & Polymers), Lemont, IL
BBA (Union Camp), Chicago, IL
Cello-Foil Products, Battle Creek, MI,
US Filter (AMCEC), Lisle, IL
American Maize (Cerestar USA), Hammond, IN
Abbott Labs, Puerto Rico
PVS Chemicals, Chicago, IL
TEC Inc (Div of HB Fuller), Palatine, IL
Harding Lawson Associates, Oak Brook Terrace, IL
Safety Kleen, Dolton, IL
Anguil Environmental, Milwaukee, WI,
UIC Inc, Joliet, IL
Handschy Industries, Bellwood, IL
Diversified CPC International, Channahon, IL
CCL Custom Manufacturing, Danville, IL (China)
Morton International, Chicago and Ringwood, IL
BGN Chemicals, NJ
Home Juice Co., Melrose Park, IL
Centeon Pharmaceutical, Bradley, IL
DSM Desotech, Elgin, IL
Nabisco, Chicago and Niles, IL
Roskam Baking Co, Grand Rapids, MI,
Anderson Development, Gary, IN,
Searle, Skokie, IL
Clark Oil, Blue Island, IL
Lambent Technologies, Skokie, IL
Claire Manufacturing Co, Addison, IL
Crosfield Catalysts, Chicago, IL
McCler, Chicago, IL
Morton International, Batavia, IL
Ashland Chemicals, Calumet City, IL,
Alpharma, Chicago Heights, IL,
Keil Chemical, Division of Ferro Corp, Hammond, IN,
IMTT, Lemont, IL,
Wrigley Gum, Chicago, IL
Nabisco, Niagara Falls, NY,
Cargill, Chicago, IL
C.P. Hall, Bedford Park, IL,
Lawter International, Pleasant Prairie, WI,
BASF, Batavia, IL,
Rohm & Haas, Ringwood, IL,
MWRDGC, Chicago and Stickney, IL,
Ambitech, Downers Grove, IL
Morton Grove Pharmaceuticals, IL
Northwestern Industrial Piping, Niles, IL,
Borg Mechanical, Hillside, IL,
Sovereign Specialty Chemical, Plainfield, IL
Unilever (Lever Brothers), Hammond, IN,
Xytel Corporation, Elk Grove, IL
Lawter International, LaVergne, TN
Akzo Nobel, Houston, TX
Church and Dwight, Division of Arm & Hammer, Forest View, IL
PTC Alliance, Chicago Heights, IL
Gas Technology Institute, Des Plaines, IL
Case Equipment, Racine, WI
Farley-Sather Candy Company, Des Plaines, IL and Chattanooga, TN
Regis Technologies, Morton Grove, IL
Fuel Tech, Inc, Batavia, IL
Argus Plastics, Des Plaines and Wheeling, IL
Hyradix (UOP Subsidiary), Des Plaines, IL
Eastman Chemicals (formerly McWhorter), Carpentersville, IL
Packaging Division Inc, Northlake, IL
Liquid Packaging, LLC, Chicago, IL
Warrender Pump & Filter, Lake Forest, IL