



August 31, 2007

Mr. Tim Tolliver
Advanced Pipe Services
1526 Gleneagles Dr.
Bowling Green, Ohio 43402

Dear Mr. Tolliver:

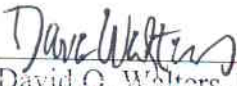
Thank you for your services toward helping to resolve our problems with storm drainage piping at the Jesse C. Carson High School, Rowan Co., NC.

Since first learning of your business from contacting the Plastic Pipe Institute, your services as a consultant have resulted in a well engineered and efficient solution to the failed HDPE storm drainage piping system. Your examination of the issues was thorough, and your recommendations were cost effective yet sensitive to Owner needs.

In addition to providing engineering recommendations, your knowledge of the industry allowed you to introduce specialty contractors familiar with the repair techniques. Final costs of repairs were less than ½ the cost of full replacement.

I would not hesitate to recommend your services to others.

Sincerely,



David C. Walters, P.E.
President

DOW/lmk