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April 2, 2015

Mr. Yuri Lightbourne
P.O. Box 1195
City of Hamilton, HMEX
Bermuda

RE: Non-Thermal, U.S. EPA Approved, ABCOV Method of Asbestos Destruction

Dear Mr. Lightbourne,

This letter confirms that EMSL Analytical, Inc. has been providing analytical support to ABCOV and the ABCOV Method for converting asbestos containing material on a consistent basis for the past five years. EMSL's involvement has been to provide time critical bulk sample analysis via Polarized Light Microscopy (PLM) of the materials subjected to the ABCOV® asbestos conversion process. PLM is the U.S. EPA recognized and mandated analytical methodology for the determination if a bulk building material is considered asbestos containing material (ACM). It has been EMSL's experience that no regulated asbestos has been identified in the material after the ABCOV conversion process has been completed.

If you have any questions, please feel to contact me at 856-303-2502 or via e-mail at rdemalo@emsl.com.

Sincerely,
EMSL Analytical, Inc.

Robert J. DeMalo, M.Sc.
Senior Vice President, Laboratory Services & Business Development