



To Whom It May Concern:

January 13, 2011

Universal Polymer & Rubber, Ltd. is fully compliant with the requirements of The American Recovery & Reinvestment Act (ARRA) with respect to manufacturing in The United States Of America. Our rubber products used as pipe and manhole gaskets are manufactured at our Middlefield, Ohio U.S.A. facility.

Best Regards,

A handwritten signature in black ink that reads "John Zielinski". The signature is written in a cursive, flowing style.

John Zielinski

Vice President

Universal Polymer & Rubber, Ltd.