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March 19, 2003

Twi Laq industries Inc.
Mr. Blaise Hancock
76 Grand Ave.
Brooklyn, NY 11205

Reference: SA1264

Subject: Top Guard

Dear Mr. Hancock:

This is in response to your recent phone call requesting information on your product, Top Guard.

I have reviewed our file and found that we have not tested this product since its original submittal. At that time, the static coefficient of friction was 0.74 and 0.77 at a 1:4 dilution, unbuffed and buffed, respectively, and 0.66 and 0.72 at a 1:64 dilution, unbuffed and buffed.

I hope this is the information you were looking for. If you have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'Tom Grant', is positioned above the typed name.

Tom Grant
Staff Chemist
Conformity Assessment Services