



April 1, 2006

To Whom It May Concern:

**Subject: Request for ECCN (Export Control Classification Number)**

IPS Corporation, located at 455 West Victoria Street, Compton, California 90220, complies at all times with a variety of regulations and requirements fomented by any number of state, federal and foreign agencies. The U.S. Bureau of Industry and Security (BIS) issues Export Control Classification Numbers (ECCN) for shipments and certain materials that require an export license. As far as IPS can determine, shipments of Weld-On PVC Plastic Cements, CPVC Plastic Cements, ABS Plastic Cements and any related Plastic Welding Primers do not require export licenses, neither do any Weld-On Industrial or Special Purpose Adhesives, therefore no ECCNs have been issued or identified for these products.

Sincerely,

A handwritten signature in blue ink, appearing to read "Richard B. Winn".

Richard B. Winn, MS, CSP, MIIRSM  
Manager – Safety, Health & Environmental Affairs

RBW/lif