



**Dow BioProducts Ltd.**

A Subsidiary of Dow Chemical Canada Inc.  
11 WoodStalk Way  
P.O. Box 328  
Elic, Manitoba R0H 0H0  
Canada

Tony Guertin Jr.  
Superior Finishes Inc.

December 6, 2004

Dear Tony,

I would like to extend my thanks to you and the rest of your team at Superior Finishes Inc. for helping us meet our start-up deadlines with our new coating line and providing us with solvent free coatings in both our UV and Water Base finishes. Your local manufacturing and laboratory facility, coupled with your strong commitment to customer success, has helped us greatly in providing a top quality product to our customers.

Your continued support in working together to further reduce our total coating cost per square foot is critical to our ability to grow our market share. I am extremely confident that with your companies expanded manufacturing capabilities and demonstrated track record of success, you will be able to meet our long-term cost and quality objectives.

Thanks again for your help and support in making our product successful.

Sincerely,

Wayne H. Karolat  
Vice President Operations

