



25 March, 2008

Stephen Halperin & Associates Ltd.
1072 Tower Lane
Bensenville, IL 60106 USA

To Whom It May Concern,

This is in regard to the recent ESD Program Assessment done on February 5, 2008 at VingTech Facility in Biddeford, Maine 04005 USA. The ESD Assessment and Training was performed over a two day period by Mr. Ron Gibson, Senior Associate of Stephen Halperin and Associates, Ltd.

Mr. Gibson performed a complete and very detailed analysis of our EPA Assembly Room and all of the equipment within this space. He walked through and explained each step of his assessment so as to have all ESD personnel clearly informed of the importance of proper grounding.

Mr. Gibson also demonstrated how to find Static Generating items and equipment within this space and how to cope with and protect against possible ESD events.

An extensive and very informative ESD training session was held for all ESD workers and others that require periodic access to the EPA Assembly Room.

An ESD Control Program tailored for VingTech was also provided by Mr. Gibson. This Program addresses: 1. Purpose, 2. Scope, 3. Responsibilities, 4. Definitions, 5. ESD Control Program Plan, 6. Training Plan, 7. Compliance Verification Plan, 8. ESD Protected Area Requirements.

Also included in the ESD Control Program is an ANNEX for Audit Procedures to check and maintain the ESD compliance of all items in the original assessment.

VingTech management and the ESD personnel would like to extend our appreciation to Stephen Halperin and Associates, Ltd, and Ron Gibson personally for the professional support given on such a short notice to certify the ESD area, to meet our audit requirements. VingTech looks forward to working with you again in the future.

Sincerely,

Richard Desrochers
Quality Inspector &
ESD Coordinator
VingTech