ABCO CUSTOM MANUFACTURING INC.

90 Baffin Place, Waterloo, Ontario N2V 1Z7 Telephone: (519) 747-9794 Fax No.: (519) 747-9892

September 28, 2006

We have used mesa and protect products for many years and are very impressed with the results. They are superior products for use in our manufacturing plant where our most frequent issue is cuts. This product allows for quick first-aid and return to work, and prevents frequent bandage changes as it keeps out grease and dirt, and is washable. We recommend it's use.

Diane Aitken

Office Manager/First Aid

Dim outh

ABCO Custom Manufacturing Inc.