

May 27, 2008

Mr. Jay Wells, President  
North American Power Sweeping Association, California Chapter  
5425 Marmith Avenue  
Sacramento, CA 95841

**Re: Financial Impact Analysis – California Air Resources Board Pending Legislation**

Dear Mr. Wells:

This letter confirms our understanding and agreement among Whitaker & Associates and the North American Power Sweeping Association to perform the services discussed below.

### **Scope of Engagement**

The purpose of my engagement will be to perform an analysis of the financial impact of pending legislation proposed by the California Air Resources Board. Such analysis will consider the impact of pending legislation with respect to multiple independent sweeping operators in light of each operator's earning capacity, existing equipment, liquidity, solvency and other factors. The results of my analysis will be communicated to you in a written report summarizing my analysis and conclusions.

In performing my work, I will be relying on the accuracy and reliability of historical financial statements, and other financial data provided to me. I will not audit, compile, or review the financial statements, or other data, and I will not express an opinion or any form of assurance on them. My engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist.

I have been engaged by you as an independent professional. My professional opinions will be independent. You understand and agree that I am not an advocate.

