

J. Kent Newman
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Mr. John Rivera
Phoenix Eco, Inc.
500 Industrial Street
Port Gibson, MS 39150

Dear Mr. Rivera:

This letter is to certify that I have examined the contents of Phoenix Eco, Inc./American Color, Inc. pigment formulations and found them to contain greater than 95% recycled and agricultural-based materials. The pigment formulations are suitable for printing ink and paint formulations. They consist of a carrier solution and carbon black pigment. The carrier solution is a vegetable oil base derived from agricultural sources. The carbon black pigment is a 100% recycled material obtained entirely from pyrolytic decomposition of waste tires with further refining to obtain print quality pigment.

Pursuant to Executive Orders 12873 “Federal Acquisition, Recycling and Waste Prevention” and 13101, “Greening the Government through Waste Prevention, Recycling and Federal Acquisition”, federal agencies should maximize use of recycled and bio-derived sources material. This not only reduces costs but minimizes the environmental impacts of landfilling waste materials. In addition, the “Vegetable Ink Printing Act”, S.716, Page 2, of January 25, 1994 by the 103rd Congress of The United States, states:

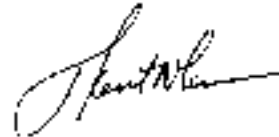
“all lithographic printing using ink containing oil that is performed or procured by a Federal agency shall use ink containing the maximum amounts of vegetable oil and materials derived from other renewable resources that—

(1) are technologically feasible, and

(2) result in printing costs that are competitive with printing using petroleum-based inks.”

If you have questions or comments, please contact me at (601)631-0448 or kdbnewman@prodigy.net.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Kent Newman", with a long horizontal flourish extending to the right.

J. Kent Newman, PhD
Research Consultant