

April 4, 2011

Flagro Industries Limited 26 Benfield Drive St Catharines, Ontario L2S 3V5

Attn:

Mr. Iain Watson

President

Dear Sir:

Re:

Please be advised that MC Engineering has completed the analysis for the "Frame Assembly – FVO Heaters with Poly Tank" as per your request. The analysis was based upon both physical inspection and supporting documentation submitted to MC Engineering. Based on this data, it is our professional opinion that the lifting frame is structurally adequate to support the load of the heating apparatus and accompanying tank of approximately 400lbs plus the additional load of 42 US gallons of fuel.

If you have any questions or concerns, please contact this office at your convenience.

Trusting this information will assist you in closing your file on this project,

I remain,

Yours truly,

M.E. Morrison P. Eng.