



MEMORANDUM

TO: Vince Stennett, President and C.E.O.
Environmental Management Solutions, Inc.

FROM: Didier Guicherd, Plant Manager
American Steel Cord, a division of Hyosung America

DATE: September 14, 2007

SUBJECT: LOR: Environmental Management Solutions, Inc. (EMS)

Background Information

American Steel Cord, a division of Hyosung America Inc., manufactures engineered textile reinforcements for the tire and mechanical rubber goods industries. Hyosung specializes in tire reinforcing markets also working with suppliers of hoses, belts, and dunnage bags. Hyosung America Inc. has facilities located in New York, California, Virginia, Alabama, and Indiana.

ASC-EMS Professional Summary

EMS over the past three (3) years has been responsible for ensuring that Hyosung America Inc. maintains compliance with federal, state and local environmental regulations. Over those three (3) years EMS has done an outstanding job with not only maintaining our overall environmental compliance, but improving it as well.

EMS is extremely professional and responsive to ASC's needs. This can be extremely demanding from our side since we operate a 24/7 production schedule. EMS maintains a daily presence at our facility. EMS's staff consists of highly trained professionals that are easy to work with and act with a high level of integrity.

EMS is not only a committed partner to ASC, but an important part of the ASC manufacturing process. EMS not only handles our environmental needs, but also operates and carries the license for our wastewater operations at ASC. Since the EMS/ASC partnership, EMS has profoundly impacted our overall wastewater operations and raised the level of sophistication to which the system operates. Additionally, EMS continuously evaluates cost saving opportunities for not only our environmental program, but production processes as well. To date, EMS has helped save tens of thousands of dollars by evaluating areas such as waste management, raw material reduction, chemical management and wastewater management.

Should you be an industry looking for help with your environmental needs, I strongly recommend you consider looking into the services EMS can provide.