



**EP HVAC US Inc.
2140 Wellspring Drive
Beaumont, Texas
77705**

29 December 2008

Subject: Assumption of Contracts from Toromont Energy Systems

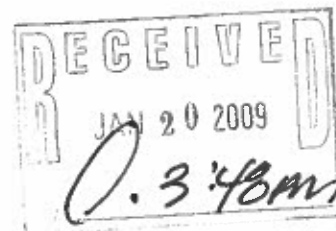
To Whom It May Concern:

Subject to the successful closing of sale on 31 December 2008, EP HVAC US Inc. will assume the responsibilities associated with current service contracts agreed between Toromont Energy Systems and your firm.

EP HVAC US Inc. is a management owned and operated company, and will offer the same level of service and commitment to Toromont's clientele. The former managers of the Marine and Offshore HVAC business operated in Beaumont and Brownsville are active participants in this new company. We look forward to the opportunity to continue to serve our friends and clients in the future under our new regime.

Sincerely,

A handwritten signature in cursive script that reads 'K. Downs'.



Kevin Downs
President,
EP HVAC US Inc.



2140 Wellsprings Drive Beaumont, Texas, USA 77705
Phone: (409) 722-8670 Fax: (409) 722-8893 www.ephvac.us

ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)

PRODUCER

LED FORD INSURANCE AGENCY, L.L.C.
P. O. BOX 157
BROOKSHIRE, TX. 77423

PH. #281-375-5075 FAX #281-375-8399

INSURED

EP HVAC US, INC.
2140 WELLSRING DRIVE
BEAUMONT, TX. 77705

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

COMPANIES AFFORDING COVERAGE

- COMPANY A LEXINGTON INSURANCE COMPANY
- COMPANY B U. S. FIRE INSURANCE COMPANY
- COMPANY C GRANITE STATE INSURANCE COMPANY
- COMPANY D

COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CD LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A	GENERAL LIABILITY	4052467	01-15-09	01-15-10	GENERAL AGGREGATE \$ 2,000,000
	X COMMERCIAL GENERAL LIABILITY CLAIMS MADE X OCCUR OWNER'S & CONTRACTOR'S PROT	INCLUDES BLANKET WAIVER OF SUBROGATION AND BLANKET ADDITIONAL INSUREDS PER WRITTEN CONTRACT; IN REM; GULF OF MEXICO AND 60 DAYS NOTICE OF ANY MATERIAL CHANGE.			PRODUCTS - COMP/OP AGG \$ 2,000,000 PERSONAL & ADV INJURY \$ 1,000,000 EACH OCCURRENCE \$ 1,000,000 FIRE DAMAGE (Any one fire) \$ 50,000 MED EXP (Any one person) \$ 50,000
B	AUTOMOBILE LIABILITY	1337272758	01-15-09	01-15-10	COMBINED SINGLE LIMIT \$ 1,000,000
	X ANY AUTO				
	B ALL OWNED AUTOS				BODILY INJURY (Per person) \$
	X HIRED AUTOS				BODILY INJURY (Per accident) \$
X NON-OWNED AUTOS	PROPERTY DAMAGE \$				
	GARAGE LIABILITY				AUTO ONLY - EA ACCIDENT \$
	ANY AUTO				OTHER THAN AUTO ONLY: EACH ACCIDENT \$ AGGREGATE \$
A	EXCESS LIABILITY	1945174	01-15-09	01-15-10	EACH OCCURRENCE \$ 4,000,000
	X UMBRELLA FORM X OTHER THAN UMBRELLA FORM	FOLLOWING FORM OF ALL PRIMARY COVERAGES.			AGGREGATE \$ 4,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	WC1082621	01-15-09	01-15-10	X WC STATUTORY LIMITS OTH-ER
	THE PROPRIETOR/PARTNERS/EXECUTIVE OFFICERS ARE:	X INCL	INCLUDES BLANKET WAIVER OF SUBROGATION PER WRITTEN AGREEMENT; IN REM; GULF OF MEXICO		EL EACH ACCIDENT \$ 1,000,000
	OTHER	EXCL	EXTENSION; U.S.L&H; 30 DAYS NOTICE OF ANY MATERIAL CHANGE.		EL DISEASE - POLICY LIMIT \$ 1,000,000
					EL DISEASE - EA EMPLOYEE \$ 1,000,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

INSURED PERFORMS MARINE AND OFFSHORE HEATING, VENTILATION AND AIR CONDITIONING SERVICE ALONG WITH INSTALLATION.

CERTIFICATE HOLDER

COUNTY OF HIDALGO
PURCHASING DEPARTMENT
100 E. CANO, 4TH FLOOR
ADMIN. BUILDING
EDINBURG, TX. 78539

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.
AUTHORIZED REPRESENTATIVE

John R Ledford

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Request for Taxpayer Identification Number and Certification

Give form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) EP HVAC US INC	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.) 2140 WELLSRING DRIVE	Requester's name and address (optional)
	City, state, and ZIP code BEAUMONT, TEXAS 77705	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
OR
Employer identification number
26 : 3847194

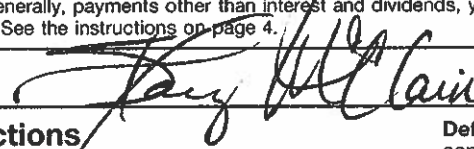
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ 	Date ▶ 1-20-2009
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,