

November 23, 2007

Mr. John Snobarger President, CEO Alliance Tech Medical 1307 Suffolx Street Bakersfield, CA 93312

Dear Mr. Snobarger:

All of Alliance Tech Medical's Pulmonary Function Filters are made from the highest quality resins. Testing, by ICP test methods, of the color concentrates used in these products show no detectable amounts of heavy metals (lead, cadmium or mercury). Test results performed by SGS –CSTC Chemical Laboratory for these pigments are on file and available for your review.

Sincerely,

Huang Yao Huang

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President

Kunshan Liuerfeng Plastic Electron Co., Ltd

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