



Highland Plating Co.

1001 North Orange Drive
Los Angeles, CA 90038
(323) 850-1020

June 6, 2006

Darrin Moorman
I Power Energy Systems, LLC
4640 Dr. Martin Luther King Jr. Blvd.
Anderson, IN 46013

Dear Darrin,

It has been approximately 1 year since the start up of our ENI-85. I have to say Highland Plating couldn't be happier with the performance of the ENI-85 and especially the customer service that I-Power and your self has provided over the past year. As you are aware, Highland Plating put the ENI-85 CO-Gen unit in to capture the BI-Product (heat) it produces to help heat our tanks and reduce our Utility cost. With your help we have accomplished that goal. Max and I are now discussing a second Unit for the back building. I believe this will add additional heat to our system as well as added savings on our Utilities for our waste treatment and polishing department. We have recently added new equipment to our polishing dept that has increased our kW usage. I will be in touch to discuss monitoring the second building.

Sincerely,

Chris Faeth
VP Operations
Highland Plating CO