



To Whom It May Concern:

ERI Solutions, Inc. provides various professional services to over 50 commercial insurance clients of IMA, Inc. Specific scope of work by client varies, however, ERI demonstrates excellence in several areas: environmental compliance, safety, process safety management and non-destructive testing and inspections. Implementing ERI's services has helped our clients significantly with the negotiation of insurance terms including pricing, coverages, limits, deductibles; marketing activities to other insurance carriers during the renewal process; and ultimately lowering our client's total cost of risk.

The professional team working for ERI Solutions, Inc. has been a valued partner to IMA, Inc. for over 10 years. ERI continually develops innovative services and products that efficiently serve many of our clients.

We highly recommend ERI Solutions, Inc. in their respective scopes of work and believe their partnership has been instrumental in not only our client's success, but ours as well.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Grace", is written over the word "Sincerely,".

Jeff Grace, President  
IMA, Inc