



# INDUSTRIAL EMERGENCY SERVICES, LLC

## World Headquarters

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November 30, 2009

Strategic Rail Finance  
1700 Sansom Street  
Suite 500  
Philadelphia, PA

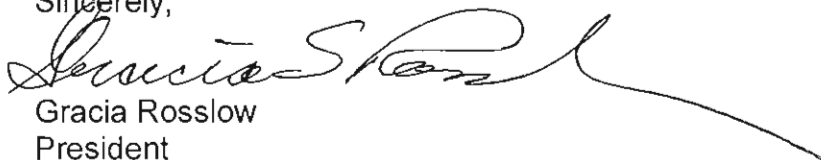
Dear Michael:

I just wanted to let you know how much we appreciated your guidance and coaching during our recent reorganization. Your participation at the two management retreats in late September and the end of October made all the difference. We accomplished an in depth review of each member of the executive team's responsibilities with significant reassignment of many of the responsibilities. Key goals and their measurement for each member of the executive team were also discussed and adopted during these retreats. This should go a long way to making 2010 a breakthrough year for us.

Everyone worked together well and the reorganization was accomplished without any emotional outbreaks or injured feelings. That would definitely not have happened without you skillfully clarifying the issues and keeping the discussions on track. In fact, the executive team is functioning better and communicating better than it was before the reorganization. Please accept that as a high compliment to your skill at "relationship building".

It has been a pleasure working with you during the past several months and I look forward to our continued association on future projects.

Sincerely,

  
Gracia Rosslow  
President