

KJELDSSEN, SINNOCK & NEUDECK, INC.

CIVIL ENGINEERS AND LAND SURVEYORS

STEPHEN K. SINNOCK
CHRISTOPHER H. NEUDECK

KENNETH L. KJELDSSEN
RETIRED

711 NORTH PERSHING AVENUE
POST OFFICE BOX 844
STOCKTON, CALIFORNIA 95201-0844

TELEPHONE (209) 946-0268
FAX (209) 946-0296
E-MAIL ksn@ksninc.com

March 8, 2011

George Deussen
National Sales Director
Muscle Wall, LLC
PO Box 494
Logan, Utah 84323

Re: Product Recommendation & Endorsement

Dear George,

As a civil engineering firm specializing in flood control with well over 100 years collective experience in providing "first response" assistance during flood events in the Sacramento – San Joaquin Delta region, we are extremely excited about your product, Muscle Wall.

For as long as anyone can remember, sandbags, earthen berms and plastic sheeting have been the standard for emergency flood protection and material containment. Since our first introduction to Muscle Wall, we realized that you had brought the state of the art to an entirely new level.

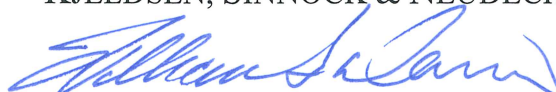
The uses for Muscle Wall are only limited by one's imagination. Water and material containment and channeling as well as wave wash protection, erosion protection and landslide management are just a few of the uses that this product can provide during an emergency. Undoubtedly, this product can provide the same unlimited potential for non-emergency applications.

The most significant features of Muscle Wall are the product's inherent portability, ease of deployment and small footprint. During an emergency response situation, having the ability to quickly implement and provide protection is a paramount consideration for saving lives and property from destruction. This product can be quickly deployed with limited labor, material or equipment requirements. Its small footprint allows for site access to perform other activities including additional inspections, construction, and most importantly, emergency evacuations.

The multitude of applications for Muscle Wall as well as its ease of deployment makes this product a must have tool for anyone in the flood control, emergency response, fluid containment and construction business.

Muscle Wall is clearly a tool for the times.

Sincerely,
KJELDSSEN, SINNOCK & NEUDECK, INC.



William G. Darsie