

PHOENIX GIN COMPANY

116 Phoenix Street
TIPTONVILLE, TENNESSEE 38079

May 30, 2006

Pearson Safety Services
31M Bowling Drive
Jackson, TN 38305

Attn: Donna Pearson Chadwick

Dear Donna,

I wanted to take a few minutes to write and express our appreciation for the safety program that Pearson Safety Services implemented and assisted us with at Phoenix Gin Company. While we have tried to take safety very seriously in the past, your plan of action for our company really gave the program the "shot in the arm" it needed so we could meet our company safety goals.

In fact, not only did we meet our goals, we exceeded them. Phoenix Gin completed the 2005 gin season without ONE recordable accident! In fact, the only accident was a minor pinch on the end of a finger. The increased awareness of safety through management training, employee training, and on-site safety surveys through the maintenance and production cycles has nettled the safety culture Phoenix Gin wished to achieve.

Through our renewed commitment and your assistance, the company was able to see a 65% reduction in our premiums! The MOD rate went from 1.62 to .99 through this safety awareness and we anticipate further reductions with your assistance. Additionally, our safety record has allowed us the ability to shop in markets we could not even look in before thereby continuing to benefit our company in increased savings on our insurance dollars and service.

The final touch was when our gin was selected as having the Most Outstanding Safety Program for the whole state of Tennessee through the Southern Cotton Ginners Association. It was with great pride that we accepted that award in March of this year.

Donna, we wish to commend you and your staff at Pearson Safety Services and look forward to your continued assistance with our safety program and our continued commitment to our most important asset, our people.

Sincerely,



Gerald Wayne Chadwick, Plant Manager
Phoenix Cotton Gin