



Imola, March 20, 2006

To whom it may concern:

SUBJECT: SMARTFLEX PIPING SYSTEM – UREA FLUID COMPATIBILITY

NUPI SpA declares that Smartflex piping system is suitable for the transport of UREA water solution as confirmed by the good results of internal compatibility tests done at NUPI's Laboratory. Precaution has to be taken as regarding the metals part of the system (example: threaded inserts) that have to be in stainless steel due to corrosion prevention.

NUPI SpA

Technical Manager

Andrea Ticci

A handwritten signature in black ink, appearing to read 'Andrea Ticci', written over a horizontal line.

NUPI S.p.A.

Sede operativa e unità prod.: Via dell'Artigianato, 13 - I 40023 Castel Guelfo di Bologna - ITALIA
Sede legale e unità prod.: Via Colombarotto, 58 - I 40026 Imola (Bo) - ITALIA

Tel. (39) 0542 624911 - Fax (39) 0542 624900
E-mail: infoplumbing@nupinet.com

Cap. Soc. EURO 4.875.000 i.v. - Cod. Fisc. 00933220378 - Part. IVA 00527791206 - Mecc Import/Export N. BO 001355 - Trib. di BO N. 23379 - CCIAA BO N. 233440