

August 31, 1994

Re: Introduction of potential new part-owner in System 3R International, AB.

To Whom It May Concern:

Borje Ramsbro asked us to attend a meeting in September 1993. This meeting was to introduce the new potential part-owners and to give our opinion.

The meeting took place on September 22 at Sorterargatan 1 with the following participants:

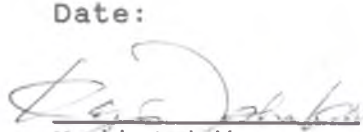


Koji Ishikawa	President of System 3R Japan Co, LTD.
Nick Giannotte	President of System 3R USA, Inc.
Anders Utterstrom	Marketing Manager of System 3R Chicago
Hakan Nordquist	New potential investor
Hans Dirtoft	New potential investor
Borje Ramsbro	President and majority owner of System 3R International, AB.

Borje Ramsbro introduced Hakan Nordquist and Hans Dirtoft (Foretagskapital AB) as new potential part-owners and set forth a possible agreement that was discussed during a September 12th meeting. The September 12th meeting was between Borje Ramsbro and Hakan Nordquist with Claes Lindvall in attendance. The possible agreement was that Borje Ramsbro would reduce his ownership to one third of System 3R International AB and remain a company employee.

The September 22nd meeting discussed the possible agreement between the parties. The potential agreement described was; Borje Ramsbro, Hakan Nordquist, and Foretagskapital would own one third each of System 3R International AB, and Borje Ramsbro would remain a company employee.

We were not in attendance during the September 12th meeting, therefore we can only confirm the substance of the September 22nd meeting.

Date:

		
Koji Ishikawa President System 3R Japan Co., Ltd.	Nicholas Giannotte President System 3R USA, Inc.	Anders Utterstrom Marketing Manager System 3R USA, Inc