

Industrial Health & Safety Consultants, Inc.

6 Lunar Drive, Woodbridge, CT 06525 203-929-3473 fax 203-929-5823

February 27, 2006

Stuart Burchill
CEO
Industrial Nanotech, Inc.
801 Laurel Oak Drive
Suite 702
Naples, FL 34108

Re: Clear Nansulate Coating

Dear Mr. Burchill;

I have reviewed the complete composition of the Industrial Nanotech, Inc. product, Nansulate Coating, and it is my opinion that this product is safe for use by the general public and that it will not present any greater hazard to the user of the product than standard latex paints in current use.

Nansulate Coating is a water based product consisting of less than 10% dipropylene glycol monobutyl ether, a proprietary styrene-acrylic copolymer, several commercial surfactants and amorphous silica. This product contains no crystalline silica. These components are typical of flat latex paints. This product does not present a fire or explosion hazard. The greatest hazard associated with this product is the potential for eye irritation. Direct eye contact would be expected to cause irritation but serious injury would not be expected. Skin contact of short duration would be expected to cause only slight irritation. Prolonged or repeated skin contact may cause more pronounced irritation. Absorption of harmful amounts of the solvents in this product through the skin is not expected. This product is not classified as toxic and swallowing would be expected to cause nausea, vomiting and other symptoms of gastrointestinal irritation but no systemic toxic effects. Inhalation overexposure in reasonably well ventilated areas would not be expected. Symptoms of inhalation overexposure include headache, dizziness and drowsiness. The solvents in this product have low volatility at normal temperatures and significant exposure would not be expected under normal conditions of use.

This product does not contain nano-scale particles. The unique particulate solids in this product are micro-scale particles with nano-scale internal architecture. This is important since architectural coatings are often sanded or otherwise mechanically manipulated

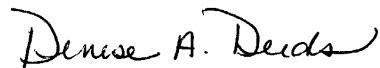
after being applied. These subsequent process will, therefore, not generate particles of nano-size. Little is currently know about the potentially unique health effects from exposure to nanoparticles. It is not prudent to expose workers or the public to nano-materials until more is known about these effects.

Reasonable safety precautions similar to those recommended for the use of latex paints should be followed in the use of this product. Avoid eye contact and prolonged or repeated skin contact with the product. Provide good general ventilation is use areas by opening windows and doors. Avoid breathing dust that may be generated during dry sanding, etc. of surfaces treated with the coating.

All of the components of this product are listed on the US EPA TSCA inventory.

Please feel free to contact me if you have any questions or if I can provide you with any further information.

Respectfully submitted;

A handwritten signature in cursive script that reads "Denise A. Deeds".

Denese A. Deeds, CIH
Senior Consultant
Industrial Health & Safety Consultants, Inc.