

January 14, 2009

Accmar Equipment Company
Attention: Mr. Juan Pizarro
12351 SW 128th Court, #303
Miami, Florida 33186

Re: Aluminum Dock Ladder

Dear Mr. Pizarro:

I performed structural analysis and calculations of the dock ladder specified and depicted on the attached drawing.

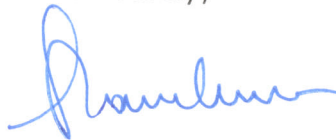
Based on my findings I determine that rung has a safe design capacity of 665 lbs uniformly distributed over the rung. I also determine that the total safe design load on the ladder to be 3400 lbs which represents full loads on more than one rung.

The design loads referred above have a minimum safety factor of 1.75 against failure.

The calculation of the loads is based on accepted methods of analysis for the materials involved.

If you should have any questions, please do not hesitate to contact me.

Sincerely,



Raul Vivas, P.E.

PE# 57260


1-14-09