

Mid-Plains Farm Equipment

PO Box 2526
39630 E Hwy 30
Kearney, NE 68848-2526

Neil A. Koster
Owner
308-237-5810

April 26, 2006

Chuck Hickey,
Rumber Materials Inc.
3420 Executive Center Drive
Suite 200
Austin, TX 78731

RE: Rumber flooring

Dear Chuck,

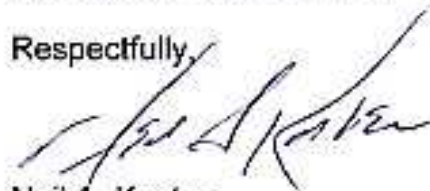
In April 1999 I was introduced to Rumber flooring for livestock and flatbed trailers. It has been a major selling feature on our trailers against the competition. We have been the largest dealer of Titan Trailers for the past 6 years. We sold 520 new Titan Trailers in 2005. We believe in the Rumber floor and strongly promote it in livestock, horse and flatbed trailers. Our customers comment that it is the greatest floor they have seen and will not go back to wood or steel.

We also sell Rumber for use in cattle working facilities, horse stalls, and pickup flatbeds.

At farm shows, we display trailers with Rumber flooring, and it always draws a lot of attention.

I greatly appreciate the services from Rumber.

Respectfully,



Neil A. Koster