

ATW Corporation
55 Service Avenue
Warwick, Rhode Island 02886

December 3, 1999

State of Rhode Island
Secretary of State
Corporations Division
100 North Main Street
Providence, RI 02903

Re: ATW Companies, Inc.

Ladies/Gentlemen:

The undersigned, Frederick G. Frost III, President of ATW Corporation, a Rhode Island corporation, hereby consents to the use of the name "ATW Companies, Inc.", by A.T. Wall Company, a Rhode Island Corporation.

ATW Corporation

By: 

Frederick G. Frost III
President