

Beaulieu Residential

August 24, 2006

Mr. Dale Jensen
Harris Research, Inc.
Chem-Dry
1530 North 1000 West
Logan UT 84321

Date:

We are very pleased that the Chem-Dry hot water extraction carpet cleaning system, which incorporates the use of Chem-Dry's proprietary carbonated cleaning agent, is now certified by The Carpet and Rug Institute's Seal of Approval Program. We are in full support of this endeavor and feel confident that your efforts here will significantly enhance our mission to provide our customers complete satisfaction with their Beaulieu carpet purchase.

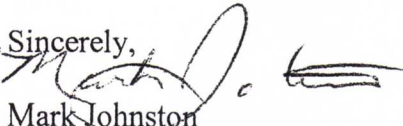
As a leading carpet manufacturer, we understand that proper carpet care is one of the most important aspects required to maintain a carpet's appearance and performance for many years of use. In order to assure for this, we recommend the hot water extraction method of cleaning using equipment and cleaning agents that have obtained certification by the Carpet and Rug Institute's Seal of Approval Program.

We would also like to take this opportunity to express how impressed we were with the Chem-Dry hot water extraction carpet cleaning demonstration given on May 2nd at The Home Depot SSC. We were equally pleased with the same demonstration you presented at our National Sales Meeting in Dallas, Texas in July of this year.

In closing, the Chem-Dry hot water extraction carpet cleaning method complies with our carpet care warranty requirements. We are excited about this and look forward to a successful partnership with The Home Depot and Chem-Dry.

Please call if we can be of any assistance (ph. 1-800-944-2840).

Sincerely,



Mark Johnston
Manager, Technical Services
Beaulieu of America

cc: Hans Bakker
Ben Hahn