STATE OF SOUTH CAROLINA COUNTY OF GREENVILLE

STATEMENT OF ACCOUNT

EXHIBIT A

PERSONALLY appeared before me, James R. Baker and swore that he is President of Greenville Boiler Works, Inc., a corporation organized and doing business under the laws of the State of South Carolina, and has been authorized by that corporation to make and execute this Statement of Account; that the amount due and owing to Greenville Boiler Works, Inc. from National Galvanizing, Inc. is Five Thousand Forty-Two and 57/100 (\$5,042.57) Dollars, no part of which has been paid by discount, credit, offset or otherwise; that the attached invoices of National Galvanizing, bearing number 18330, 18324, 18196, 18307 and 18314, are made a part hereof by reference.

reenville eojler porks, inc.

Its President

SWORN to before me this

JAday of Hay, 1983.

Notary Public for South Carolina

My Commission Expires: August 16, 1984