

Exhibit 12

N & M Testing, Inc.

N & M Testing, Inc. has been conducting asbestosis and silicosis screenings for over five years. Our company uses up-to-date technology to ensure the best and quickest screening services available.

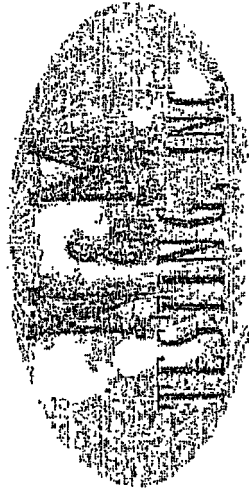
Our testing is performed by board certified, fully licensed, and NIOSH (National Institute for Occupational Safety and Health) / ATS (American Thoracic Society) approved medical personnel. Our staff consists of qualified professionals possessing extensive training and experience.

We sincerely believe in our company and in our ability to provide you with quality testing services at a very competitive price.

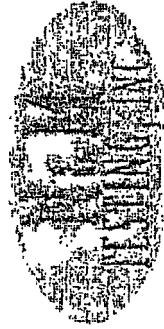
Thank you for allowing us to introduce our company and our services to you.

We look forward to working with you.

We specialize in providing all of your occupational testing needs.



**ASBESTOSIS & SILICOSIS
TESTING PERFORMED
THROUGHOUT
THE UNITED STATES**



2810 Andrew Avenue
Pascagoula, Mississippi 39567

Asbestosis Phone 800.334.2327

Local 228.762.5553

Silicosis Phone 866.745.4221

Local 228.474.7773

Fax 228.762.3330

**ASBESTOSIS
TESTING**

1.800.334.2327

**SILICOSIS
TESTING**

1.866.745.4221

ASBESTOS AND SILICOSIS TESTING

Asbestosis

Health hazards from asbestos dust have been recognized among workers exposed in a variety of trades, such as boilermakers, paperworkers, laborers, electricians, ironworkers, automotive brake repair workers, and many other trades.

Exposure to asbestos may increase the risk of these serious diseases:

Asbestosis - a chronic lung ailment that can cause shortness of breath, permanent lung damage, and an increased risk of dangerous lung infections.

Lung Cancer and various other types of cancer.

Mesothelioma - a critical lung cancer of the thin membranes lining the chest and abdomen, caused solely by exposure to asbestos.

Asbestosis screening is performed by administering chest x-ray, pulmonary function testing, and physical examination.

Silicosis

Silicosis is a lung disease caused by the inhalation of crystalline silica. Workers in various trades can be exposed to silica, including sandblasters, rock cutters, foundry workers, glass workers and miners.

There are three types of silicosis, depending on the concentration of crystalline silica to which the worker is exposed:

Chronic Silicosis - usually occurs after ten or more years of exposure.

Accelerated Silicosis - usually occurs from a higher concentration of exposure and develops over five to ten years.

Acute Silicosis - usually occurs where exposure is the highest and can cause symptoms to develop almost immediately or up to five years.

Silicosis screening is performed much like asbestosis screening, using chest x-ray, pulmonary function testing and physical examination.

N & M Testing, Inc. Procedures

We have various equipment options available that enable us to meet your local and your out-of-town screening needs. We have mobile x-ray units, allowing us to travel to your clients no matter where they may be. If need be, we also have the capability to set up our x-ray units inside of any facility. Our x-rays are performed by registered x-ray technicians.

Our company also offers pulmonary function testing. Our pulmonary function tests, or P.F.T.'s, are performed to meet NIOSH (National Institute for Occupational Safety and Health) qualifications and ATS (American Thoracic Society) standards. Our P.F.T.'s are performed by respiratory therapists and NIOSH certified pulmonary function technicians.

In addition to x-rays and P.F.T. tests, we can also provide a reading of the x-ray by a certified B-reader, as well as a physician's hands-on physical examination. This reading and examination, along with the x-ray and P.F.T., will provide you with a full and comprehensive medical report. The results of this entire testing process can be provided to you the same day of the testing.