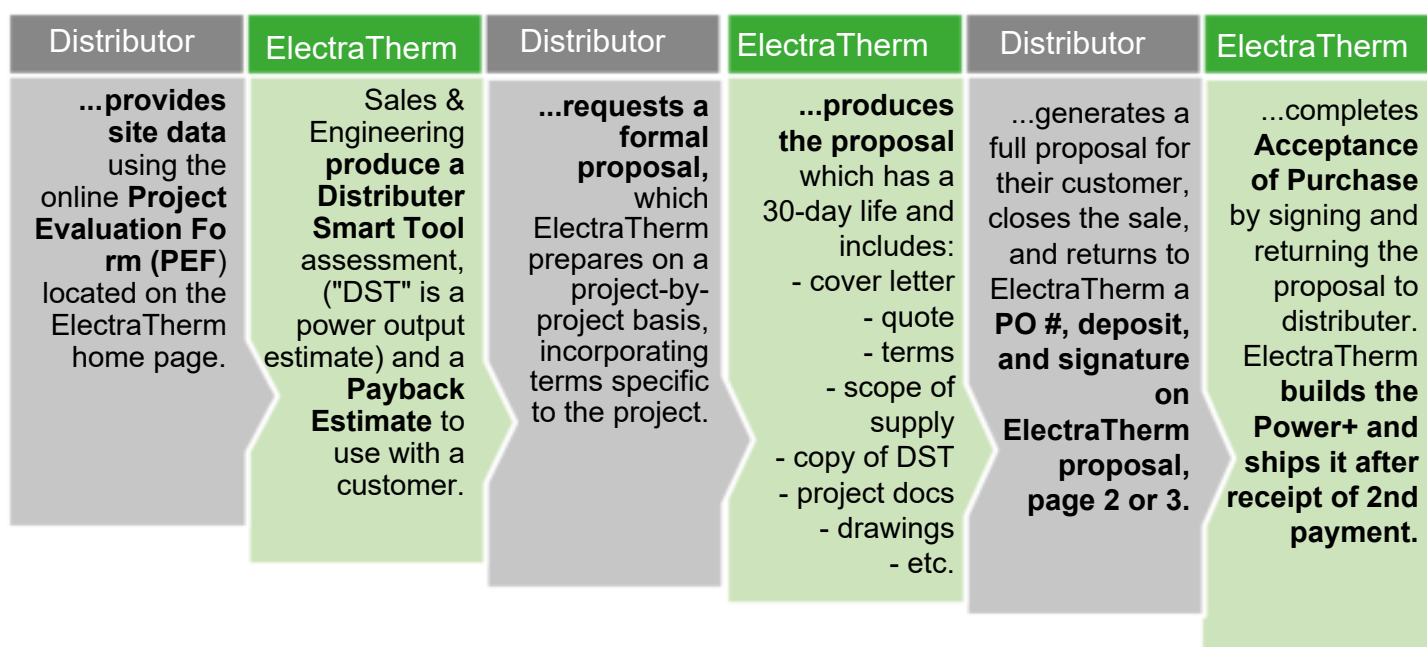


SALES PROCEDURES

Summary of Steps

While we all realize that the sale and installation of a heat-to-power generation plant can include a level of complexity, ElectraTherm keeps its sales procedures to the following six simple steps...

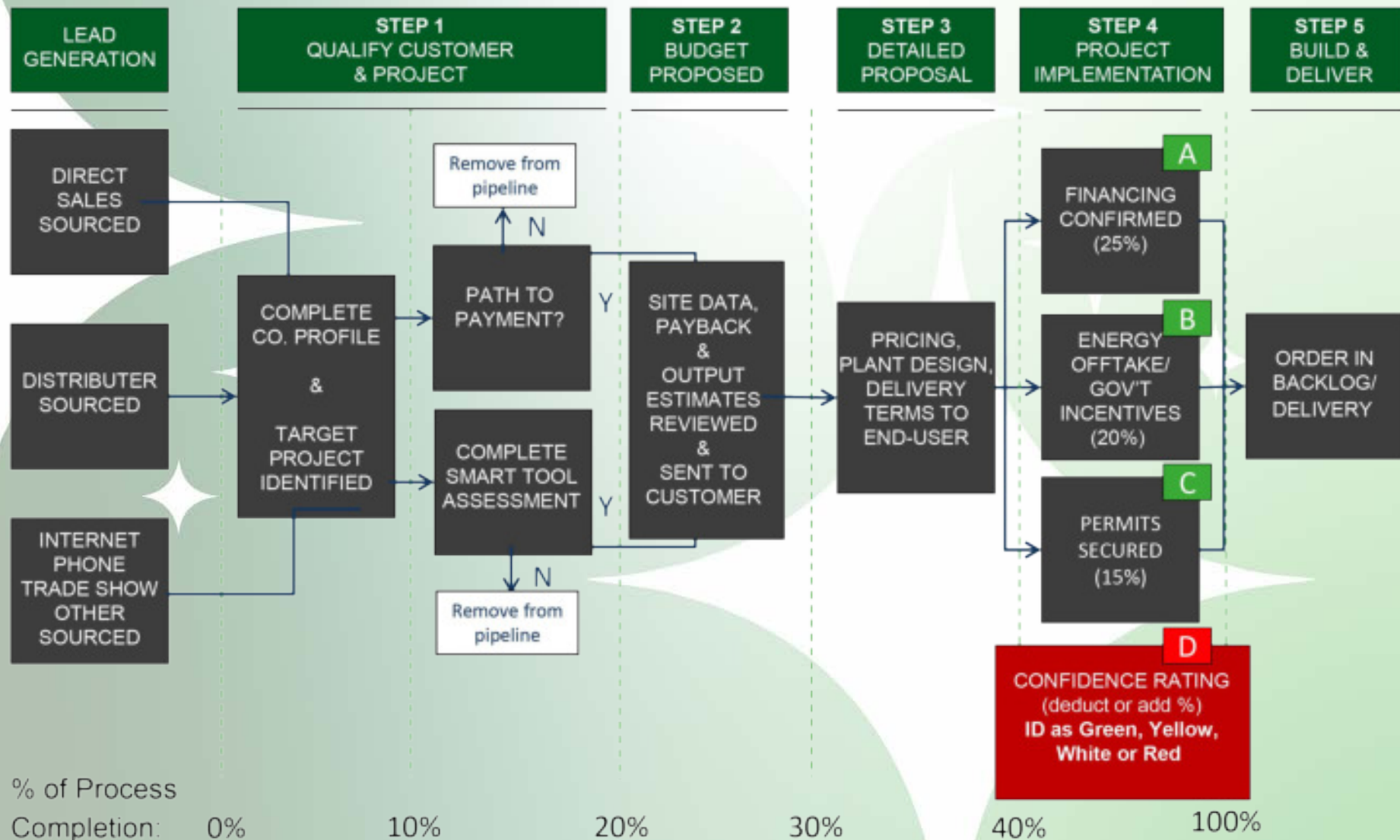


Recap...

- 1) **Distributor** provides site data by completing the online Project Evaluation form at www.electratherm.com/pef
- 2) **ElectraTherm** produces an output estimate ElectraTherm calls the "DST" which is reviewed together, and which can be used to build a Payback Estimator.
- 3) **Distributor** requests a formal Proposal from ElectraTherm, which includes terms and conditions specific to the project.
- 4) **ElectraTherm** produces the formal Proposal based on joint discussions.
- 5) **Distributor** accepts and returns the Proposal with signature, Purchase Order number and deposit.
- 6) **ElectraTherm** accepts the Purchase Order by returning the Proposal with signature to Distributor.

Thereafter, ElectraTherm builds and ships the Power+ per terms of the accepted proposal.

PIPELINE PROCESS



PIPELINE DEFINITIONS

% OF PROCESS COMPLETION

STEP 0: Lead Generation	0% - 9%
STEP 1: Qualify Customer & Project	10% - 19%
STEP 2: Budget Proposal	20% - 29%
STEP 3: Detailed Proposal	30% - 39%
STEP 4: Project Development	40% - 99%
Financing Obtained	+25%
Energy Off-take/Gov't Incentives	+20%
Permits Obtained	+15%
Confidence Adjustment	(%)
STEP 5: Build & Deliver (Backlog)	100%

TIMELINE TO DEPOSIT

- 1: Next 3 months
- 2: Next 4 – 6 months
- 3: Next 7 – 9 months
- 4: Next 10 – 12 months
- 5: Greater than 1 year

FOCUS FACTOR = PROCESS COMPLETION % / TIMELINE TO DEPOSIT