

REPORT OF ANALYSIS

ABSOLUTE POWER LTD. 7982 170A Street Surrey, BC V4N 0C6 March 22, 2010

SAMPLE I.D.

MANITOBA HEMP

DATE RECEIVED

March 15, 2010

Report No.: 203-12163-001

The sample(s) to which the findings recorded here (the "Findings") relate were drawn and/or provided by the Client or by a third party acting at the Client's direction. The Findings constitute no warranty of the sample's representation of any goods and strictly relate to the sample(s) are said to be extracted. The Company accepts no liability with regard to the origin or source from which the samples are said to be extracted.

THIS IS TO REPORT that in accordance with instructions received from our Principal, Absolute Power Ltd., to perform analysis of the above mentioned shipment, we hereby report the following:

	AS RECEIVED BASIS	AIR DRY BASIS	DRY BASIS	ASTM METHOD
% Moisture	57.98	6.52	xxxxxx	D3302
% Ash	0.60	1.34	1.43	D3174
% Volatile Matter	35.53	79.05	84.56	D3175
% Fixed Carbon	5.89	13.09	14.01	
	100.00	100.00	100.00	
% Sulphur	0.02	0.5	0.05	D4239
Calorific Value				
Btu/Lb (Gross)	3278	7293	7802	D5865
Kcal/Kg (Gross)	1821	4052	4334	D5865

Fusion Temperature of Ash (Reducing Atmosphere) (Method ASTM D1857)

Initial Deformation	1273	°C
Softening (h=W)	+1482	°C
Hemispherical	+1482	°C
Fluid	+1482	°C

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SS = .75 kWH of MEC. ENERGY FER KG (\$121NC, USG .7 kWH/KG

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Member at the SGS Group (SGA SA)



REPORT OF ANALYSIS (Cont'd)

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ULTIMATE ANALYSIS

	AS RECEIVED BASIS	AIR DRY BASIS	DRY BASIS	ASTM METHOD
% Moisture	57.98	6.52	xxxxxx	D3302
% Carbon	20.49	45.58	48.76	D5373
% Hydrogen	2.55	5.67	6.07	D5373
% Nitrogen	0.12	0.26	0.28	D5373
% Sulphur	0.02	0.05	0.05	D4239
% Ash	0.60	1.34	1.43	D3174
% Oxygen (by difference)	e) <u>18.24</u>	40.58	43.41	
	100.00	100.00	100.00	
% Chlorine	xxxxxx	xxxxxx	0.05	

V. Sharma, Laboratory Supervisor