

Advanced Environmental Options, Inc.

Industrial Waste Disposal, Site Clean-Up, Emergency Response & Environmental Services

October 3, 2007

Michael O'Neill, Ph.D.
Director of Physical Sciences
Cellular Bioengineering, Inc
1946 Young Street Suite 480
Honolulu, HI 96826

RE: DECON GEL 1101

Dear Dr. O'Neill:

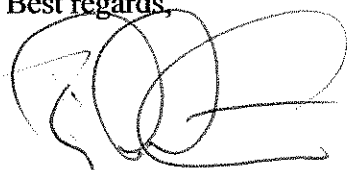
Thank you for providing the MSDS and guidance document for the use of your Decon Gel 1101 product. This information provided the insight necessary for me to understand your current use for the product.

After a review of the constituents listed on the MSDS, in the marketed form Decon Gel 1101 is not hazardous as defined by the Resource Conservation and Recovery Act (RCRA). As a dry film the Decon Gel 1101, in and off itself, does not meet the hazardous criteria of RCRA.

However, I cannot attest to the hazard nature of the used product. This will depend on what metals are chelated by the Decon Gel 1101, as well as the concentration of the metals. It will largely be in the hands of the generator (end user) to provide a disposal provider with information regarding the Decon Gel 1101 waste.

As we have discussed, I think the Decon Gel 1101 potentially is a very versatile product. It seems to have uses beyond medical clean. Thanks again for letting Advanced Environmental Options, Inc. to be part of your development efforts.

Best regards,



B. David Little

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