

Financial Trust Company, Inc.

Memorandum

To: Janet
 JP Morgan

From: Darren Indyke *Darren Indyke*
 March 19, 2010

Re: Account #: Financial Trust Company, Inc.
 Account # Q30171-00-5

 Please wire One Million Dollars & 00/100 (\$1,000,000.00) from the above account to:

HSBC Bank, N.A.
 550 Seventh Ave
 New York, NY 10036

Credit to the Account of: Baratta Baratta & Aidala, Special Escrow Account

ABA Routing No. [REDACTED]

ACCT No. [REDACTED]

Reference: Financial Trust Company, Inc. subscription for 9% Convertible
 Debentures of Environmental Solutions Worldwide, Inc.