

BRIGGS  
BUNTING &  
DOUGHERTY, LLP

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Certified Public Accountants and Business Advisors

Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549

We have read and agree with the comments in the first three paragraphs in Item 4 of Form 8-K of Transtech Industries, Inc. dated January 16, 2006.

*Briggs, Bunting & Dougherty, LLP*

BRIGGS, BUNTING & DOUGHERTY, LLP  
Philadelphia, Pennsylvania  
January 18, 2006