EXHIBIT E

NATIONAL COATINGS, INC. PER DIEM STANDARD

OUT OF TOWN PROJECTS

JOBS THAT ARE MORE THAN 50 MILES AWAY FROM THE SHOP AND FROM THE EMPLOYEE'S HOME MAY QUALIFY FOR TRAVEL PAY. PER DIEM IS \$2.00/HR. MANAGEMENT WILL DECIDE IF A COMPANY TRUCK IS NECESSARY FOR HAULING EQUIPMENT. NCI WILL NOT ADVANCE TRAVEL PAY FOR OUT OT TOWN WORK. YOU WILL RECEIVE THE FUNDS WITH YOUR PAYCHECK FOLLOWING YOUR FIRST WEEK OF WORK.

NON-PREVAILING WAGE PROJECTS

WHEN AN EMPLOYEE IS ASKED TO STAY OUT OF TOWN TO WORK ON A QUALIFYING PROJECT, THE FOLLOWING STANDARD WILL APPLY:

NCI WILL PAY FOR THE OVERNIGHT ACCOMMODATIONS. FIELD EMPLOYEES WILL RECEIVE \$2.00/HR FOR PER DIEM.

PREVAILING WAGE PROJECTS

NCI WILL PAY FOR THE OVERNIGHT ACCOMMODATIONS IF THE PROJECT QUALIFIES. THERE IS NOT PER DIEM ON PREVAILING WAGE PROJECTS.

NATIONAL COATINGS MANAGEMENT WILL DECIDE WHEN IT IS NECESSARY TO HAVE FIELD PERSONNEL STAY OVERNIGHT ON AN OUT OF TOWN PROJECT. THEY WILL ALSO MAKE THE ARRANGEMENTS WITH THE LOCAL MOTEL FOR ROOM RESERVATIONS AND BILLING. ROOMS NOT BOOKED OR APPROVED BY NCI MANAGEMENT MAY NOT BE REIMBURSED AT THE FULL RATE.

EACH PROJECT IS UNIQUE ON ITS OWN, THEREFORE, NATIONAL COATINGS MANAGEMENT RESERVES THE RIGHT TO DECIDE WHICH PROJECTS WARRANT PER DIEM PAY AND WILL NOTIFY THE EMPLOYEES PRIOR TO STARTING THE PROJECT.

