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March 13, 2007

To Whom It May Concern:

I am pleased to inform you that Dempsey Roofing Company of Lakeland, Florida has been an authorized dealer/contractor with Duro-Last, Inc. since 1985. Dempsey Roofing Company is an experienced Duro-Last contractor and in this period of time they have been doing business with Duro-Last, they have received our highest honors for quality of installation of our roof systems.

Through inspections performed by Duro-Last's Quality Assurance Department, Dempsey Roofing Company has earned excellent ratings on their Duro-Last projects. In fact, Dempsey Roofing Company is a leader in Duro-Last's network of highly experienced contractors, having achieved the status of Master Roofer.

On January 1, 2001, Duro-Last, Inc. began an Elite Contractor Program. This program is meant to provide services to a special group of our contractors that have consistently performed exceptionally in both sales and quality. Dempsey Roofing Company is also a member of this group

We are proud to have Dempsey Roofing Company as a member of the Duro-Last dealer/contractor network. They are exceptional in the roofing industry and we are fortunate to be able to serve their needs.

If you should have any questions, please feel free to contact me at our Michigan office.

Sincerely,

Steve Ruth

Vice President of Sales

SR/cls

Cc: Dempsey Roofing Company

Stere Ruth

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