

Turner Construction Company
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Turner

October 30, 1995

ASSOCIATE ROOFING INC.
817 Country Way
North Scituate, MA 02066

RE: New England Deaconess Association

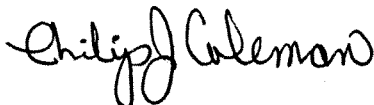
To whom it may concern:

I am pleased to inform you that Associate Roofing Inc. has provided professional roofing services to our \$18 million dollar nursing home expansion at the New England Deaconess Association campus in Concord, Massachusetts.

These services included rubber roofing, asphalt shingles, sheetmetal work, heavy gauge gutters and downspouts, and special flashings. Submittals and samples were made in a timely manner. Installation was well coordinated, timely and safe. Mike Lynch and his crew were responsive to jobsite logistics, active nursing home requirements and our schedule.

It is without hesitation that I would recommend Associate Roofing, and I will be happy to answer any questions regarding Associate at any time.

Sincerely,
TURNER CONSTRUCTION COMPANY



Philip J. Coleman
Project Manager