

27 February 2004

Mr. Paul Lynch  
General Manager/Estimator  
Associate Roofing, Inc.  
21 Arnold Street  
Braintree, MA 02184

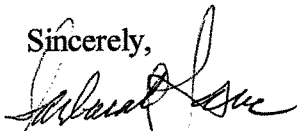
Dear Paul,

We would like to thank you for the outstanding job that your company performed when replacing our roof. Everything was handled so professionally and efficiently. From answering all our questions, returning our phone calls right away, preparing quotes, mailing samples, delivering supplies, showing up for scheduled work dates, to completing cleanup and removing the dumpster immediately – everything went like clockwork! And the workmanship is of highest quality. Your crew was extremely careful and caring in their work.

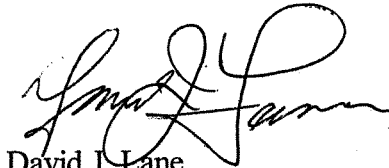
We are confident that this roof will serve us well, unlike the one that had to be prematurely replaced (installed by another company). Your presentation packets, awards, and references that checked out, assured us that this time we had chosen correctly!

It was a certainly a pleasure to do business with you.

Sincerely,



Barbara A. Lane



David J. Lane

59 Creelman Drive  
Scituate, MA 02066