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April 21, 2004

To Whom It May Concern:

I am pleased to inform you that Four Seasons Energy Efficient Roofing has been an authorized, Duro-Last dealer/contractor, in good standing since 1999. During this period, they have performed well, both technically and as a growing, independent business, which markets the Duro-Last Roofing System.

Through inspections performed by Duro-Last's Quality Assurance Department, Four Seasons Energy Efficient Roofing has earned excellent ratings on their Duro-Last projects. In fact, they are a leader in Duro-Last's network of highly experienced contractors, having received Duro-Last's quality-oriented, Master Contractor Award, as well as achieving Century Award status, a Sales award based on volume.

We are proud to have Four Seasons Energy Efficient Roofing as a member of the Duro-Last dealer/contractor network.

Sincerely,

Steve Ruth
Vice President of Sales

SR/dmk

Cc: Four Seasons Energy Efficient Roofing
(651) 433-2834 (Fax)