

MITTAL

3060 EGGERS AVENUE
CLEVELAND, OH 44105

May 26, 2005

Mr. Larry Muetzel
Kenderson Incorporated
8525 Windsor Way
Broadview Heights, Ohio
44147

I wanted to thank you for giving me direction on the most cost effective manner to spend my limited roof repair account for 2004. As you know all of my previous quotes had specified fully adhered materials for sealing our roof in Finishing Division. Your recommendation to mechanically fasten vs. fully adhered allowed approximately 100% more roof area to be addressed in 2004. You were also instrumental in giving me the confidence in using a roofing contractor who had no previous work history in our facility. Although the 2005 budget roofing budget is nonexistent, we know we will have roofing and downspout issues to address when the rainy season begins.

Admittedly I was reluctant to take on your services initially due to the additional service costs; however, I was obviously able to stretch my dollars approximately 100% beyond our original goal due to your expertise in the roofing industry.

Mark Kovach

Thank You

Mark M. Kovach
Mechanical Maintenance Manager
Finishing Division
Mittal USA
Cleveland, Ohio