



Norandal USA, Inc.

Robert W. Clayton
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February 19, 2002

To Whom It May Concern,

Re: Jabezco Industrial Group

Jabezco has completed several major projects for Norandal USA at its Huntingdon TN facility. Norandal has been well pleased with the attention to detail shown by Jabezco, and their adherence to schedules. We have found that their attitude towards Customers is superior amongst contractors that we have worked with.

A handwritten signature in black ink that reads 'Rob Clayton'.

Robert W. Clayton

Director of Business Development