



9901 Princeton-Glendale Rd.
Cincinnati, OH 45246-1131
Phone: 513-341-4002
Fax: 513-341-4903
www.oki-bering.com

Mr. John Westheimer, President
Cincinnati Commercial Contracting
4760 Red Bank Expressway, Suite 226
Cincinnati, OH 45227

Dear John,

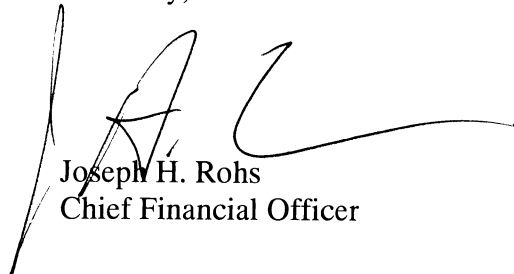
All of us at OKI Bering are very pleased that we hired Cincinnati Commercial Contracting to install the new Butler metal-over-metal re-roofing system.

CCC's performance exceeded all expectations. As a result, our 200,000 square feet of roof problems were solved in only 6-weeks time, with absolutely no interference with our ongoing operations!

What's more, our employees were pleasantly surprised to find a much more comfortable work environment in the distribution center, which we attribute to the additional insulation and first rate workmanship that was part of the new roof assembly.

You have my permission to refer potential customers to me for a first-hand account of our dealings with CCC. It's easy to see why your company enjoys such a fine reputation.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Rohs", with a long horizontal flourish extending to the right.

Joseph H. Rohs
Chief Financial Officer