



OEG Building Material
Quality Building Material

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January 22, 2008

Gary Cummings
Samco Machinery LTD
Toronto, ON Canada

Dear Mr. Cummings,

- We would like to express our sincere appreciation and gratitude to you for the effort you put in setting
- up our roll forming line, for the professional training you gave our employees, for the way you did it in
the most relaxed and patient manner.

Your professionalism was very remarkable, your excellence in all aspects was felt and appreciated, and we wish you all the best for you and your family.

We would also like to thank Samco Machinery and the staff, from the project manager to the engineering and production personnel for providing us all the support and help in a very professional and timely manner during the machine production period and during installation, we hope to continue being a loyal customer of Samco Machinery.

Sincerely,

Oscar Rosner

A handwritten signature in black ink, appearing to read 'Oscar Rosner'.

President

Joseph Weiss

A handwritten signature in black ink, appearing to read 'J. Weiss'.

Chief Financial Officer

Ernest Teitelbaum

A handwritten signature in black ink, appearing to read 'E. Teitelbaum'.

Vice President