



AMERICA'S LARGEST ROOFING & SIDING WHOLESALER

February 22, 2005

To Whom It May Concern:

This letter was written to confirm that Gold Roofing of Loveland has been a valued customer of ABC Supply Co Inc. for a number of years.

During this time, Gold Roofing and Bill Goldsberry have grown to be one of our top customers, have handled themselves in a very professional manner, and have made it so easy in developing a sound friendship and mutual trust. Additionally, all invoices have been paid in a timely manner, their discounts are taken regularly and no preliminary notices have been filed on this account.

It has been more than pleasurable working with Bill Goldsberry and his entire staff and would highly recommend Gold Roofing for anyone's roofing needs.

We are looking forward to another successful and profitable year with Gold Roofing for the 2005 season.

Should you have any further questions, or require any additional information, please feel free to call me at (970) 224-2121.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ron Ferguson', written over a horizontal line.

Ron Ferguson

Manager

ABC Supply Co. Inc.

Ft. Collins Branch