

**SINGER SHEET METAL COMPANY, INC.**

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October 24, 1995

George S. May International Company  
303 S. Northwest Hwy.  
Park Ridge, IL 60068

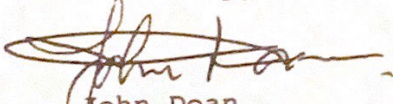
Dear Sir/Madam:

We were approached by your company who offered us assistance with our problems associated with our organization for management. We were pleased that your company could lend the assistance with your Organization for Management Program, which provided us with the tools that we needed to be more effective in this area. We are satisfied with the program and procedures you provided in connection with the "Organization for Management" program. Additionally, the financial controls and job costing information has already helped us gain better control of our finances and ability to more accurately estimate our projects.

We have implemented the procedures and will continue to apply the business principles that we have learned through your program.

Thank you for the assistance you have given our company.

Sincerely,

  
John Doan  
Controller

cc. File