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January 5, 2010

To Whom It May Concern:

I am pleased to inform you that Cotterman & Company, Inc. of Minster, Ohio, has been an authorized dealer/contractor with Duro-Last Roofing, Inc. since 1998. Cotterman & Company, Inc. is an experienced Duro-Last contractor, and in this period of time they have been doing business with Duro-Last, they have received our highest honors for quality of installation of our roof systems.

Through inspections performed by Duro-Last's Quality Assurance Department, Cotterman & Company, Inc. has earned excellent ratings on their Duro-Last projects. In fact, Cotterman & Company, Inc. is a leader in Duro-Last's network of highly experienced contractors, having achieved the status of Master Roofer. Cotterman & Company, Inc. has installed over 8,526,144 square feet of Duro-Last membrane in their history.

On January 1, 2001, Duro-Last, Inc. began an Elite Contractor Program. This program is meant to provide services to a special group of our contractors that have consistently performed exceptionally in both sales and quality. Cotterman & Company, Inc. is also a member of this group.

We are proud to have Cotterman & Company, Inc. as a member of the Duro-Last dealer/contractor network. They are exceptional in the roofing industry, and we are fortunate to be able to serve their needs.

If you should have any questions, please feel free to contact me at our Michigan office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steve Ruth', written over a faint circular watermark.

Steve Ruth
Vice President of Sales

SR/clis

cc: Cotterman & Company, Inc.
PO Box 75
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