



September 21, 2001

Mr. Anthony DeCarlo, Jr.
Tru Wall Concrete, Inc.
10737 Medallion Dr.
Cincinnati, OH 45241

Re: Schuster Performing Arts Center
Dayton, OH

Dear Anthony,

We are so proud to have been a part of the successful completion of the Schuster Performing Arts Center project in Dayton, Ohio. Congratulations on a truly "World Class" execution.

Constructing those 130-ft high 18" thick walls through the toughest winter weather in recent years was certainly an experience to remember. As your reinforcing steel placer, it was a pleasure to face these challenges head on with Tru Wall's team of cooperative, energetic professionals.

Because of J&B Steel's focus on performing safer, better and faster, we especially appreciated your attention to safety, detail and quality. We are all looking forward to our next opportunity to team up with Tru Wall and display once again our mutual commitments to excellence.

Gung-ho, friend,

A handwritten signature in black ink, appearing to read 'Terry Estes'.

Terry Estes
President, J&B Rebar