

Dan O'Neil Spirit & Son's Roofing 60 Summit Street Brighton, MI 48116 RE: Letter of Appreciation February 7, 2014

Dan,

I wanted to take a few moments to write this letter expressing my thanks and appreciation for all of the projects your company has performed for Acme Enterprises, Inc. since 2001.

Your personal efforts and that of your team members have made it possible for our working partners to stay "in the dry" and maintain a momentum and schedule that ensures a timely completion of our projects.

In addition, your prompt follow up on punch list items, warranty and service calls has been a tremendous benefit as well.

Your efforts are greatly appreciated and I look forward to our continued working relationship.

Thank you,

Robert Russell

President