



United States Gypsum Company

550 West Adams Street

Chicago, IL 60661-3676

Founded in 1902

November 20, 2008

To Whom It May Concern

This letter is to serve as a recommendation for prospective clients of Ingenii LLC and to advise of our satisfaction with Ingenii's professional services and performance.

I have worked with Mike Kelty of Ingenii for more than six (6) years. He and his associates have provided our Company with structural design, facility remediation, conceptual engineering, site inspections and on-site trouble shooting. Each of these efforts has been accomplished with the least cost and shortest schedule constraints which are always the factors for any client production firm.

Mike has always responded quickly to our many urgent needs whether it be for immediate plant assistance or structural safety considerations.

Ingenii works effectively with the many plant and corporate representatives he has been associated with over the years. He quickly understands the direction we want him to take for a specific project and exhibits effective communication during the course of getting the job done.

I consider Ingenii my first contact when consulting services are required.

Mike would be an asset to anyone needing structural and related engineering discipline work.

Regards,

Frank Lufrano
Department Manager,
Civil/Structural/Architectural