October 30, 2009

Mr. Chris Holden

SPIRCO MANUFACTURING

3861 Old Get Well

Memphis, TN 38118

Dear Chris:

I thought you would like a picture of our new building. We get comments on it all of the time. Our Warehouse is open and our Wood Shop is ready to go. We are now ready to process orders that come in to our Wood Shop. The next phase will be the mezzanine or the offices.

We are pleased with the quality of the building and had a good relationship with Julie and Dan during construction. Jim is very proud of how the building turned out, and Dave Faina is currently busy laying out our new Metal Shop.

Thank you for your part in putting this building together.

Sincerely,

George Wallace Project Manager

GW/jt