



March 16, 2005

Mr. Steve Kath  
President  
The Retrofit Companies  
3855 Highway 14 West  
Owatonna, MN 55060

Dear Steve:

As you know ESG has used The Retrofit Companies to complete several major lighting upgrade projects for our clients over the last few years; to date I have not taken the time to let you know the level of my satisfaction with your company but I wish to do so at this time. Everyone within your organization is very professional and efficient which we have come to expect, but your staff is also very friendly and cheerful which makes working with them a joy. The level of responsiveness throughout your organization is impressive and unfortunately rare in today's business environment, which also makes working with TRC easy.

From a project perspective, I have found your project managers to be professional and yet flexible. They are always willing to meet us on site at our convenience, they take care of our issues quickly and professionally, they work toward an acceptable common solution, and most importantly, they do what they say they will, when they say they will. This is extremely important to ESG because it allows us to accurately plan our work and makes us look good to our customer.

Similarly, I have found your site foremen and crews to be very knowledgeable and hard working yet customer focused, they work within their given parameters, obey the site rules and guidelines, work quickly, clean up after themselves and they stay on task. What is probably most impressive is that they do not make any assumptions and they make sure they understand our directions before they begin the work; this makes the project go smoothly and keeps our customers happy.

Please make sure you let your entire staff know that their responsiveness, courtesy, professionalism and cheer have not gone unnoticed. We look forward to a continued relationship with The Retrofit Companies.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Steigauf", is written over the typed name and title.

Tim Steigauf  
Vice President - Operations