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Date: Oct. 17, 2007

To: Sheet Metal Workers Local Union #12
1200 Gulf Lab Road
Pgh. Pa. 15238

Subject: Union/Contractor Relations Testimonial

To Whom It May Concern:

I am Tom Szymczak, owner of SSM Industries Inc. in Pittsburgh, Pa. I am writing this letter to attest to the benefits of being a signatory contractor to the Sheet Metal Workers International Association through Local #12 of western Pennsylvania.

The company itself has been in existence since 1962. I have been involved as management and owner for the past 18 years. The company was established as a union contractor from the outset. Over the course of the past forty-five years, our involvement as a union contractor has allowed us to expand throughout the United States as a competitive entity across the nation. With the confidence of an available, stable, known workforce, we have been successful on projects from Florida to Alaska, Connecticut to Nevada, as well as being one of the strongest competitors in our local market.

Our ability to be competitive and successful on a variety of projects ranging from the nuclear industry to commercial, institutional projects such as hospitals, schools and colleges, and research facilities and manufacturing plants has been key to our longevity and survival in a lean and tough construction market place. A skilled and organized workforce, including qualified supervision, is a critical component to achieving success in these endeavors. We depend exclusively on the union labor force to fulfill these requirements.

We have no limitations in regards to skilled labor when it comes to bidding work over the spectrum of construction and fabrication we cover. Fluctuations in manpower inherent to our industry are addressed seamlessly through the available pool of union labor. Labor costs are precise and predictable having all wages, health care costs, pensions and industry program costs negotiated ahead of time, with no internal costs for human resource functions, investment functions etc. Our focus is on bidding and winning business .

Our longevity is a direct reflection on our profitability and success. We believe the affiliation with the union has kept our company competitive, profitable, and successful. And we intend to continue this partnership into the future.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Thomas A. Szymczak', is written over the printed name.

Thomas A. Szymczak
President/SSMI