

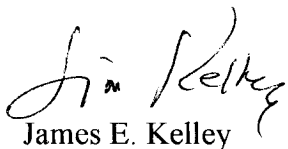
70 Saddleview Run
Atlanta, Georgia 30350
December 17, 2004

Mr. Ted Zurn
Zurn Plumbing Services, Inc.
3724 North Peachtree Road
Chamblee, Georgia 30341

Dear Mr. Zurn,

I would like to take this opportunity to commend to you two of your employees, namely Peter Zhigaylo and Brent, who accompanied him to my home today. They arrived promptly, assessed my problem and took care of it immediately. I have been so pleased with your company's service for both my dental office and my home for many years.

Thank you.


James E. Kelley