

TORAY

Toray Carbon Fibers America, Inc.

P.O. Box 248
Decatur, Alabama 35602
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Mr. Doug Reader, Manager

R & B Roofing, LLC.
11624 Chairman Drive
Dallas, TX. 75243

Dear Mr. Reader;

The Toray CFA3 plant expansion in Decatur officially started production of carbon fiber and the start up ceremony with representatives from the State of Alabama, Morgan County, the City of Decatur, and Toray Industries Inc. in Japan, occurred on July 11, 2008.

This project was the largest expansion for the Decatur site and positions CFA to meet the growing market for advanced composite materials. More than 40 construction companies contributed to the success of the project and during the peak of construction, these companies provided more than 500 employees for the project. Due to the commitment of companies like yours to safety and the quality of work, the CFA3 project was completed ahead of schedule, within total budget, and with no lost time accidents.

On behalf of Toray CFA, I would like to express my gratitude and appreciation to you and your company for the contributions made to the success of this project and to wish you continued success in the future.

Sincerely,



Kishio Miwa
President and CEO
Toray Carbon Fibers America, Inc.