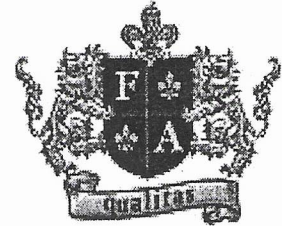


FENESTRA AMERICA

14 Preston Court

Brooklyn, NY 11234

718-251-7387



To whom it may concern:

It gives me great pleasure to write this letter as a recommendation for PPUH, Pinus Sp. J. Our company has worked in a harmonious partnership with Pinus for over a year. We have worked together on many large and complicated products, and Pinus has been able to meet and exceed all our expectations. The employees are a pleasure to deal with and are extremely knowledgeable about the industry and are always up to date on innovative ideas and technology.

We have recently completed a very complicated high end project in Connecticut, USA - The Pepe Residence - that was over \$100,000 USD and our client was ecstatic with the final results.

Their product is of very high quality and is well received by our clientele. Actually, we currently have a backlog of approximately \$600,000 in contracts waiting for delivery, with additional pending contracts.

It has been and continues to be a pleasure working with Pinus.

Respectfully,

C. Oldakowski

FENESTRA AMERICA

A large, stylized handwritten signature in black ink, appearing to read 'C. Oldakowski'.