



November 18, 2008

Subject: Shop Fabricated Piping and Assemblies

Gentlemen,

I would like to introduce you to Piping Systems, Inc. detailing some of our capabilities and services that can be beneficial to your company. It is our goal to build a sound and trusting supplier relationship with you and to become a part of your preferred vendor supply group for shop fabricated piping requirements.

By utilizing our proven expertise, your projects can benefit from the cost-effectiveness and quality managed control of prefabricated piping – a competitive edge that will help lower a project's installation cost and improve total project quality.

Piping Systems, Inc. provides shop fabricated piping services for customers located throughout the continental United States and Canada specializing in high quality pipe and modular fabrication for Fossil Power plants (Section I, Section VIII, BOP, FGD, SCR & Ammonia Injection Grids); the Refining and Petro Chemical industries; Pulp and Paper industries; Ethanol; Waste Water treatment plants; and the Food Processing and Brewing industries.

Our in-house capabilities include:

ENGINEERING -- We will ensure your piping systems' adherence to applicable codes and safety requirements.

VALUE ENGINEERING -- We will ensure your piping systems' cost-effectiveness.

ISOMETRIC & SPOOL DRAWINGS -- We will facilitate field checks and installation.

SCHEDULING -- We will ensure timely deliveries and material management control.

QUALITY ASSURANCE PROGRAMS -- Per ASME B 31.1, ASME B 31.3, and Section I & Section VIII

CODE CERTIFICATIONS – ASME "PP", "U", and "R" stamps

QUALITY CONTROL -- We will ensure that your piping systems are built with the correct specified and approved AML materials and in accordance with approved welding procedures, inspection plans, code certifications, and 100% visual and dimensional checks, including in-house full time Certified Weld Inspection.

Piping Systems, Inc. offers **Service and Quality at Competitive Prices**, and we appreciate the opportunity to assist you with your pipe fabrication needs. Innovation and experience are the cornerstones of Piping Systems, supporting a "team effort" philosophy to provide you with proactive constructive solutions to your pipe fabrication needs.

We meet all criteria for **Small Business Status**, as outlined by the Federal Government for all federally funded Projects.

Piping Systems, Inc. is a reliable, cost-effective and performance-oriented group of people who would like to be part of your construction team, not part of your problem!

Enclosed you will find Piping Systems, Inc. General Information and Shop Capabilities Profile to use at your discretion. Please feel free to contact us anytime.

Respectfully,
Piping Systems, Inc.

John M. Kreisle
John M. Kreisle
Manager of Sales & Estimating

Jeffrey M. Bunker
Jeffrey M. Bunker
President