



Universal Business Insurance
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Jace Pearson

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March 9, 2009

Mark Carter
Sure Steel, Inc.
9632 South 500 West
Sandy, UT 84070

Dear Mark:

It has been the privilege of Universal Business Insurance to provide surety bonds on behalf of Sure Steel, Inc. for over sixteen years, during which time Sure Steel, Inc. has performed and we have issued or approved performance and payment bonds for contracts valued in the range of \$25,000,000 on a single project and \$50,000,000 in the aggregate. Surety support at least to this level is presently available. In our opinion, Sure Steel, Inc. remains properly financed, well equipped, and capably managed.

Sure Steel, Inc.'s bonding company is Great American Insurance Company, an AM Best rated A (excellent) XIII company.

Every project Sure Steel, Inc has undertaken has been completed with no loss to any surety. In fact, in the sixteen years I have worked with Sure Steel, Inc. I am not aware of even a single dispute where the bonding company has been involved.

I am pleased to recommend Sure Steel, Inc. without qualification. I welcome any additional inquires or questions regarding your bond program.

Sincerely,

A handwritten signature in cursive script that reads "Jace Pearson".

Jace Pearson
Attorney-in-Fact
Great American Insurance Company