

Amerisure Mutual Insurance Company
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Monday, July 18, 2005

To Whom It May Concern:

JBI Electrical Systems Inc. has been a client of Amerisure Insurance for several years. Amerisure Insurance was the insurance company that provided the Workers Compensation insurance for JBI Electrical System Inc. during the Saginaw High School project.

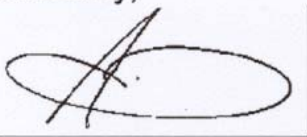
The management of JBI Electrical Systems Inc. has demonstrated their commitment to employee safety by allowing Amerisure Insurance to conduct job site inspections and various audits. They continued to demonstrate their commitment to safety by actively enforcing their safety program policies and procedures to their employees and subcontractors. This is evident by achieving "No Lost Injuries" on the Saginaw High School project.

JBI Electrical Systems Inc. safety program does not start and end with the management, but engages all employees throughout the company. The commitment to safety begins with the CEO of JBI Electrical Systems Inc. and extends to each JBI Electrical Systems employee.

Each employee has the commitment to working safely and to support and cooperate with all aspects of JBI Electrical Systems' Safety and Health Program. The company's safety culture includes a strong sense of group as well as personal responsibility and accountability. JBI Electrical Systems Inc. safety program strives to instill in every employee the realization that they are responsible to themselves, one another and their families to prevent workplace accidents.

JBI Electrical Systems Inc. management has adopted the philosophy that all injuries are preventable, predictable and unacceptable. Through this philosophy, JBI Electrical Systems Inc. will continue their impressive safety record.

Sincerely,

A handwritten signature in black ink, appearing to be 'A. Mitchell', enclosed in a rectangular box.

Albert Mitchell
Sr. Loss Control Consultant