

THELEN

HEATING & ROOFING INC.

CDC Enterprises
Attn: John Jungers
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Zimmerman, Minnesota 55398

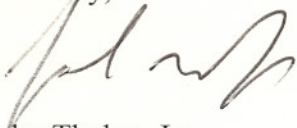
Date: June 28, 2006

Thelen Heating & Roofing has been in the HVAC business for over 40 years. Over those years, we have installed many P.V.C., P.V.C. coated metal and fiberglass underground duct systems with limited success. That changed when Lee from SPS Company, Inc. showed us the benefits of AK duct. Since then, we have had many successful projects, including a 10-unit housing project in Brainerd, Minnesota.

The construction management company on the 10-unit project wanted a high end HVAC system they could sell to potential buyers. When we showed them the AK duct system and explained the benefits, they were sold on the system.

All of our customers with AK duct systems are very pleased. They have the comfort of knowing their underground duct systems are air tight, water tight, insulated and mold resistant.

Sincerely,



John Thelen, Jr.
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