



Tim Doyle
Director of Facilities

Saks Fifth Avenue
12 E. 49th Street
New York, NY 10017

November 17, 2011

Jeff Sausele
General Manager
Belco Pipe Restoration
40 Austin Blvd
Commack, NY 11725

Re: Belco Pipe Restoration

Dear Mr. Sausele:

I would like to take this opportunity to commend Belco Pipe Restoration for all of the pipe lining projects they have completed at our New York Saks Fifth Avenue building . The most recent job included the restoration of a drainage pipe that was causing significant damage due to severe leaks.

Our building's piping system had been a continuous problem for us over the past several years, without us finding a reasonable solution. Belco's state-of-the-art process which allowed for the restoration of our pipe, rather than complete replacement, within one overnight period was truly remarkable. This was especially impressive as there was no interruption to the upscale atmosphere in which we provide our customers. Belco's professionalism and determination to supply a superior product, while saving our company a significant amount of money, is something that is greatly appreciated at all levels within our company.

I would recommend Belco Pipe Restoration to anyone who is looking to provide an innovative, cost effective solution to restore their buildings infrastructure. We at Saks Fifth Avenue look forward to a continuing working relationship with Belco Pipe Restoration. Thank you again for all your hard work.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim Doyle', written over a horizontal line.

Tim Doyle
Director of Facilities
Saks 5th Ave.