

1241 McKinley Avenue Columbus, OH 43222 (614) 274-1128

Dan Pullen, 1250 Fairwood Ave. Columbus, Ohio

Dan,

In regards to the name Unifacs Steel Works LLC. Vs Universal Fabricating and Construction Service Inc. We were having name recognition problems with Universal. The name was too long and our logo was Unifacs. People were calling us Uni-fab, Uni-fax, Universal, it was a problem.

We talked to a marketing company and they came up with the Unifacs Steel Works. We let Universal fabricating be the holding company and Unifacs Steel Works the operating company. Same tax ID number for both.

If you have any other questions regarding the name of the company do not hesitate to inquire. Thank you for your attention to this matter.

Sincerely, Steve Finkel President