

SIMON
PROPERTY GROUP

February 1, 2001

To Whom It May Concern:

Please let this letter serve as my endorsement of UNITED SKYS, INC.

I have been working with Mr. McCartney and his staff for over five years. They have, in that period, bid to me and my associates at DPMI/Simon Property Group the skylight requirements of our new malls and renovation projects throughout the United States.

The thoroughness and competitive pricing in bidding has resulted in them being awarded many projects, both small and large. Their skylights and the installation of those skylights has always met our expectations in terms of both quality and timeliness.

Sincerely,



Jeffrey C. Moedinger
Purchasing Agent

JCM

DPMI