



Mr. Kirk Myers
Myers Plumbing & Heating, Inc.
16825 Industrial Parkway
Lansing, MI 48906

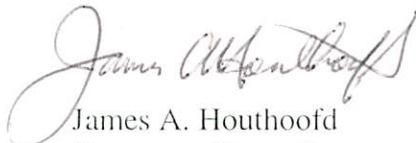
Dear Kirk,

Please congratulate your staff on another job well done in assisting Neogen Corporation to convert the building at 740 E. Shiawassee into the showplace that it now is. In particular, I would congratulate your project management group as well as each of the tradesmen that worked to make Mr. Herbert's vision turn into a reality.

Having spent the past several years working with you and your staff on a variety of plumbing and HVAC projects, I feel confident in the abilities of your staff and feel lucky to have an association with an organization that is truly competent and responsive to our needs. I appreciate the suggestions and experience that you and your staff bring to the table and feel confident in recommending your firm to my business contacts.

Feel free to use Mr. Herbert, myself and any of our facilities as references or examples of your work. Thanks for your commitment to excellence.

Sincerely,


James A. Houthoofd
Corporate Controller

