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**URBN**  
Urban Outfitters, Inc.

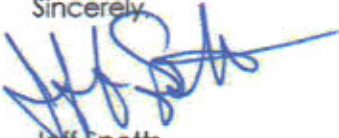
September 24, 2010

To Whom It May Concern:

It is my pleasure to recommend the architectural steel services of Johnston Products to you. During the past ten years, our construction/design team has worked directly with Gene Johnston, CEO of Johnston Products Inc. on numerous store design build projects. The company offers top-notch quality, service and fair pricing. Across the board, we are always pleased with their work.

Please consider Johnston Products for all your architectural steel needs. I recommend them and look forward to working with them again.

Sincerely,



Jeff Spotts

Urban Outfitters Inc.

Senior Development Manager

215.454.7343