

June 28, 2010

## Customer Announcement

Superior Plus Construction Products Distribution (CPD) a division of Superior Plus LP is pleased to announce the acquisition of the assets of Burnaby Insulation Supplies Ltd. (Burnaby Insulation) effective June 28, 2010. Burnaby has locations in Edmonton and Calgary, Alberta as well as Burnaby, British Columbia.

Superior Plus LP is the limited partnership of Superior Plus Corp. (Superior). Superior is a Canadian, publicly traded group of diversified businesses with three operating divisions and operations primarily in North America. CPD is one of those divisions comprised of Winroc, Specialty Products & Insulation (SPI) and now Burnaby Insulation. CPD is head quartered in Calgary.

The newly acquired business will operate under the name **Burnaby Insulation / SPI**. We are pleased Richard Cole and his team have agreed to remain with CPD and Richard will continue to direct the Burnaby locations as the Regional Manager, working with Richard (Dick) Mitchell, Western Regional Operations Manager, SPI. All Burnaby employees are expected to carry on in their current roles.

In 2009 Superior added SPI to its CPD operations creating a Commercial and Industrial insulation focused operation in 28 states with 70 distribution centers including 11 fabrication facilities. Burnaby Insulation adds 3 Commercial and Industrial locations to our existing Western Canada operations and adds to our US Commercial and Industrial service network enabling Burnaby Insulation to be a part of our North American business. SPI services 12,000 customers in construction, energy, petrochemical, utility, healthcare, education and institutional markets through out North America with a wide range of commercial and mechanical insulation products and services. CPD has a presence in thirty one states and six provinces with a total of 116 branches.

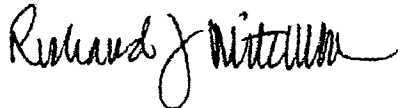
We look forward to continuing to serve you for all of your needs.

To assist us in the transition we ask that all future payments should be made payable to **Burnaby Insulation / SPI** a division of Superior Plus LP.

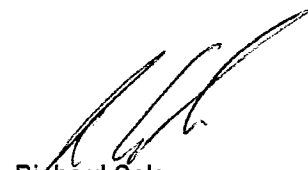
We are pleased to complete this transaction with Burnaby Insulation Supplies Ltd. and thank-you for your continued support.

If you have any questions, don't hesitate to give us a call. Richard Cole or Chris Ishkanian can be contacted at (604) 430-3044 as well as your customer service representative would be pleased to assist in any way.

Sincerely,



**Richard (Dick) Mitchell**  
Western Regional Operations Manager  
**SPI**  
a member of the Superior Plus  
group of companies



**Richard Cole**  
Regional Manager  
**Burnaby Insulation / SPI**  
a division of Superior Plus LP