

EXHIBIT A

April 13, 2015

Africa Tarver
Director of Economic Development
Mayor's Office of Economic Development
649 Conkey Street
Hammond, Indiana 46324

Dear Ms. Tarver:

FJ Building of Indiana, LLC (d.b.a. American Stair Corporation (the "Company") as the property owner that has submitted a **FORM SB-1/VBD (Statement of Benefits)** dated March 18, 2015 to the Mayor's Office of Economic Development for submission to and consideration by the City of Hammond, Indiana (the "City") Common Council, as the designating body, for approval of an assessed valuation deduction ("Tax Abatement") consents to the imposition of a fee (the "Imposed Fee") pursuant to Indiana Code ("IC") 6-1.1-12.1-13.

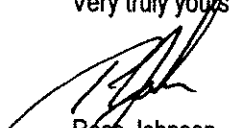
The Company understands that the City's Common Council will incorporate the following statements into a resolution as its approval of the Company's statement of benefits and assessed valuation deduction for a qualified vacant building:

- 1) The Common Council's intent to subject the Company to an Imposed Fee pursuant to IC 6-1.1-12.1-13(b);
- 2) The percentage to be applied by the Lake County Auditor for purposes of STEP TWO of subsection (c), which may not exceed fifteen percent (15%) and which shall remain in effect throughout the term of the assessed valuation deduction; and
- 3) The one or more public or nonprofit entities established to promote economic development within the City served by the City Common Council as the designating body identified to receive distributions of the Imposed Fee and the proportions of those distributions by the Lake County Auditor

The Company understands that for each year in which its property tax liability is reduced as the result of the application of a vacant building assessed valuation deduction pursuant to IC 6-1.1-12.1-4.8, the Company shall pursuant to IC 6-1.1-12.1-14 pay to the Lake County Treasurer upon notification the Imposed Fee in an amount calculated by the Lake County Auditor for distribution to the one or more public or nonprofit entities as designated by the City Common Council. The Company shall pay the Imposed Fee within 30 days of notification.

Furthermore the Company understands that pursuant to IC 6-1.1-12.1-14(e), if the City Common Council determines that the Company has not paid the Imposed Fee in accordance with IC 6-1.1-12.1-14, the City Common Council may adopt a resolution terminating the Company's assessed valuation deduction under Sections 3, 4.5 or 4.8. And, if the City Common Council adopts such a resolution, the assessed valuation deduction, previously approved under Sections 3, 4.5 or 4.8 as now terminated, does not apply to the next installment of property taxes owed by the Company or to any subsequent installment of property taxes.

Very truly yours,



Ross Johnson,
Executive Vice-President