

Itasca Construction Associates, Inc.

July 1, 2010

To Whom it May Concern:

Re: Precision Air Conditioning

Dear Sir/Madam:

Precision Air Conditioning has been doing HVAC work for Itasca Construction for many years, and is among the most responsive subcontractors that we have. They are a preferred vendor with our company, because of their quality work, exceptional service and competitive pricing. In fact, even in today's extraordinarily competitive construction market, we find that Precision remains very competitive, without a sacrifice in the service provided.

Should you require any additional information regarding Precision Air, please don't hesitate to contact me directly for a reference.

Sincerely,


ITASCA CONSTRUCTION ASSOCIATES, INC.

Greg Westberry
Vice President

GW/ss

cc: File(s)