



December 12, 2002

To Whom It May Concern:

Re: A-1 Air Conditioning

Dear Sirs,

We have worked with A-1 Air Conditioning for the past six years on a continuing basis. They have performed very well and their prices are excellent. A-1 has performed work form Blockbuster Videos to grocery stores in the value range from \$5,000 to \$85,000.

We give them a high recommendation as a sub contractor. They get in and get out and have never caused us the slightest problem.

If you have any further questions please don't hesitate to call me.

Yours truly,

A handwritten signature in black ink, appearing to read 'Martin Miller', is written over the typed name.

Martin Miller

Pres.

Miller & Co., Inc.
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Lic. #522934

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