



GENERAL CONTRACTORS & CONSTRUCTION MANAGERS

12400 West Overland Road, Boise, Idaho 83709

Phone (208) 362-3040 FAX (208) 362-3113

www.esiconstruction.com

April 14, 2010

Re: Systems Painters and Drywall, LP

To Whom It May Concern:

As the largest privately held General Contractor in the State of Idaho with operations throughout the Western and Central United States, Engineered Structures, Inc. ("ESI"), has had the pleasure of working with Systems Painters and Drywall, LP ("Systems") and we commend them to you with our highest regard.

ESI has enjoyed a long and successful business relationship with Systems spanning the past decade. During that time Systems has completed approximately 30 projects valued in excess of fifteen million dollars for ESI. We have never experienced any performance or financial concerns with Systems. We consider them to be one of our premier subcontractors not only within their trades but across all subcontractors with whom we have worked.

Furthermore, and in my opinion more importantly, ESI and myself personally hold the owners and management of Systems in the highest possible personal and professional regard. They conduct their business in the utmost ethical manner and are of the highest moral character both personally and professionally. Systems owners, management and employees all truly exemplify integrity and professionalism at levels rarely seen in the construction industry.

I am certain Systems will more than exceed your expectations in every manner. Please feel free to contact me if you have any questions.

Sincerely,

Thomas D. Hill
President

tomhill@esiconstruction.com

"Experience ... Service ... Integrity"