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August 1, 2005

To Whom It May Concern:

Re: Paniccia Construction

This letter serves to acknowledge our high degree of satisfaction with the work performed by Paniccia Construction of New Haven, CT and their selected subcontractors.

Mario Paniccia has been extremely responsive in working with us to develop an acceptable timeline for demolition and construction on two floors in our building, as well as managing the various sub-contractors in an efficient and timely fashion.

Our premises during construction were always kept safe and tidy. Deadlines were met and the quality of work (construction, flooring, HVAC and electrical) met our requirements in every instance.

I have been responsible for selecting construction companies, architects and general contractors for a number of significant redesign projects at Philips DAP headquarters over the last six years. We look forward to working with Mr. Paniccia with future construction projects. Any potential client of Mr. Paniccia's should feel free to call me for other feedback.

Signed

A handwritten signature in black ink, appearing to read 'Martin Phillips', written in a cursive style.

Martin Phillips
Manager, Human Resources