Yale University

Office of Facilities Materials Management P.O. Box 208259 New Haven, Connecticut06320-8251) Campus address; 370 James Street

6 Jan 2009

To Whom It May Concern:

Re; Letter of Reference

Dear Sir:

This is to inform you that Yale University's Facilities Operation has been doing business with Paniccia Construction for three (3) years. During this period we have found the company to be a valuable asset to our contracting base. The company responds to our needs in a highly professional manner and has completed numerous projects requiring them to act as project managers in the area of mechanical, electrical and general contracting. We have also found the company to be the first to pay their sub-contractors and suppliers even before the University reimburses them.

Paniccia Construction has always been most helpful in providing solutions to our daily maintenance problems and assisting us in determining the best means to satisfy our diversity customer base. Also, they have advised us when work should be performed or deferred. In the specialized field of mechanical and electrical contracting services, we have found them to have a broad range of information that has been beneficial to our trade groups.

If you wish further information, please contact me at (203) 432-2594.

Sincerely Submitted,

Kenneth R. Rowe

Director of Purchasing & Stores

Facilities Operation