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October 4, 2007

Tim Nelson  
Tim Nelson Construction  
891 E. Warner Road  
Suite 100, #46  
Gilbert, AZ 85296

Re: Ludwig Remodel

Dear Tim:

I'm writing to thank you for the wonderful work you did during our rather extensive remodel. As you know, much of my law practice is representing developers and contractors helping them get out of trouble or helping them proactively not to get into trouble. Two of the principle lessons I teach is produce a great work product and provide great customer service. You have mastered these virtues.

Your work product is exceptional and we couldn't be happier with how the house turned out. As important, you provided great customer service. You constantly kept us up to date on the status of construction and answered our questions in a timely manner. You were accessible by phone or email both before and after work hours. You also did what you were going to say. If you said the painter was going to be there on Monday, the painter was there on Monday.

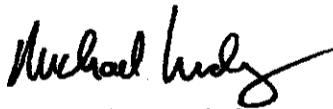
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Overall, the whole remodel experience was a pleasant one. I would, without hesitation, recommend you to anyone who is looking for a great contractor. Please feel free to use me as a reference in the future.

Sincerely,



Michael A. Ludwig  
For the Firm

MAL/ma

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