



August 12<sup>th</sup>, 2006

To whom it may concern:

We would like to take this opportunity to convey our pleasure in working with Mr. Barry Miller, Mr. Mike Brown, the company Miller, Miller & McLachlan (M3) and everyone associated with the M3 team on the buildout of our new The Little Gym location in Macungie, PA.

From the initial work estimates from Mr. Barry Miller, we were impressed with the honesty, straightforwardness and keenness to work with us to prepare a plan that had severe time and budget constraints.

On the site, having Mr. Mike Brown manage the job was of tremendous help and we are sure we could not have completed the job on time had he not been there every time he was needed. It was a true pleasure working with him during the hectic four weeks of construction.

In closing, we would highly recommend M3 for any job our size. Their professionalism, willingness to closely work with the client and level of detail in their estimates and final invoice made our experience with our new location a very smooth one.

Sincerely,

A handwritten signature in black ink, appearing to read "Jorge Tapies". The signature is stylized and somewhat cursive.

Jorge Tapies  
Owner

The Little Gym of Lehigh Valley  
6465 Village Lane, Suite 8  
Macungie, PA 18062  
[www.thelittlegym.com](http://www.thelittlegym.com)

cc: Mr. Barry Miller - Miller, Miller & McLachlan