



January 26, 2011

Subject: Sunshine State Air Conditioning

To Whom It May Concern:

It is with great pleasure that I provide this letter on behalf of MCQ Construction Services, Inc ("MCQ") to briefly describe our experience with Sunshine State Air Conditioning ("SSAC"). MCQ has used SSAC as the preferred mechanical contractor since 2004 on a wide array of projects ranging from single-family homes to complex commercial projects. SSAC has always adhered well to our construction schedule and budget and has provided excellent service not only during the project execution, but also during the pre-construction and post-construction phases of each project and I have nothing but praise for their outstanding personnel.

I highly recommend SSAC to anyone in need of a good, reliable mechanical contractor and look forward to our continued association with them.

All the best,

MCQ CONSTRUCTION SERVICES, INC.

Pablo Gonzalez, P.E.
President