



UNIVERSAL DRYWALL AND PLASTERING, INC.

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September 25, 2007

RE: ANF Group, Inc.

To Whom It May Concern:

I am writing regarding ANF Group, Inc.'s background and experience in the construction industry.

I have done business with ANF Group, Inc. now for 21 years. We are primarily a healthcare subcontractor and we have had the opportunity to work with ANF Group over the last 15 years within the Memorial Healthcare System. It is a pleasure to be part of such a professional and diligent company that has such outstanding personnel in the Preconstruction department and in the field.

Due to their knowledge and experience the bidding process with ANF Group, Inc. is extremely organized and thorough. ANF Group, Inc. possesses a broad range of knowledge of our scope of work and I always feel confident the bids we submit are evaluated fairly. The suggestions we provide are welcome and often implementing helping us build the job more cost effectively.

When the job proceeds to construction, the project manager and superintendent manage the construction process efficiently and maintain the project schedule so we can all make the job profitable. Their knowledge of AHCA allows them to be prepared for inspections and be proactive to avoid problems before they occur. They keep us well informed of their expectations so we can meet them. The jobsites are clean and safe and are exactly the kind of environment we work best in.

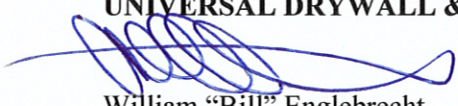
Having known and done business with ANF Group, Inc. for over 21 years, I have found them to be not only prompt and diligent but more importantly honest and driven to produce exceptional, quality work consistently.

I would be confident in recommending them in any regard. If you should have any questions, please do not hesitate to contact me.

I thank you and appreciate your time and attention.

Sincerely,

UNIVERSAL DRYWALL & PLASTERING, INC.



William "Bill" Englebrecht
Vice President

WE/mg