

KEELING ACCOUNTING & FINANCIAL SERVICES

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November 2, 2004

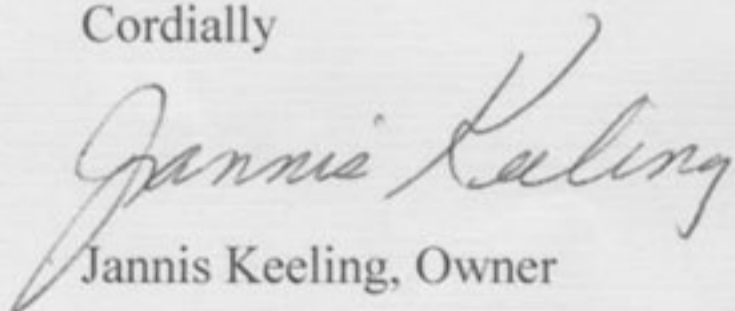
Letter of Recommendation

To Whom It May Concern:

We (Gary and Jannis Keeling) entered into a construction contract with Jody Shelenhamer dba Shelenhamer Construction LLC on August 16, 2001 to construct a 5040 sq. ft. commercial building with a parking lot. Construction started soon after the contract was signed and the building was completed by the contract deadline of December 15, 2001.

The project was completed very satisfactorily and we have not encountered any problems with the construction. We are very pleased with the quality of the work and we would very definitely use Shelenhamer Construction again on another construction project.

Cordially



Jannis Keeling, Owner

Accounting • Financial Services • Payroll • Health & Life Insurance

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