

Birns & Sawyer, Inc.

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October 26, 2004

Mr. John Murawski CALASIA Construction 825 Colorado Blvd., Suite 112 Los Angeles, CA 90041

Re: Re-Model @ 1026 N. Highland

Dear John:

I would like to take a moment to thank you for your fine work on our remodel here at Birns & Sawyer. As you know, we scheduled the work over several years in phases with this final phase being the most difficult.

Your staff was efficient, pleasant and caught several material quality deficiencies that I might have missed. When there were conditions that required careful consultation with our architect, your team solved all of the problems fairly and safely.

Thanks for a job well done.

I remain.

Yours truly,

William Meurer

President