

CENTRAL BONDS & INSURANCE AGENCY, INC.

"Where Your Bond and Insurance Needs Come First"

April 14, 2011

To Whom It May Concern:

RE: IMS Masonry, Inc.
Construction Contract Surety

As the surety agent for IMS Masonry, Inc., we would like to take this opportunity to recommend this contractor to you. We have had the pleasure of handling the surety account for IMS Masonry for over seven (7) years and have found their work and business practices to be highly ethical and professional. IMS Masonry, Inc. is considered to be one of the most reputable masonry contractors in the industry.

Their surety company, Western Surety Company, recommends them and business relations have been outstanding. Western Surety Company has thoroughly evaluated IMS Masonry, Inc. for surety credit and would consider single jobs of \$18,000,000 and a \$25,000,000 uncompleted aggregate backlog.

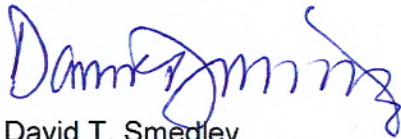
Western Surety Company is listed in the U.S. Treasury Department's Listing of Approved Sureties (Department Circular 570) with an underwriting limitation of \$67,122,000. and is rated A, XI by A.M. Best Company.

This letter is not to be construed as an agreement to provide surety bonds, but is offered as an indication of our past experience and confidence in this firm. Any specific request for bonds is underwritten on its own merits, and is contingent upon favorable review and acceptance of subcontract documents and bond forms and IMS Masonry, Inc. continuing to satisfy other underwriting considerations. Any arrangement for bonds is a matter between IMS Masonry, Inc. and the surety. Agent and surety assume no liability to you or your third parties, if for any reason we do not execute such bonds.

Should you have any questions concerning this contractor or need any additional information at this time, please do not hesitate to contact me directly.

Thank you.

Sincerely,



David T. Smedley
Surety Manager