



October 19, 2009

To Whom It May Concern:

Performance Plumbing & Heating LLC has completed several projects with Gar-San Corporation. All the work has or is completing on time with minimal change orders. Performance P& H is a highly capable mechanical contractor and recommended by Gar-San Corporation in regard to their quality and workmanship.

Feel free to contact the undersigned if you should need any additional information.

Respectfully,

Walter H. Lehner

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Vice-President