

**abbott**  
**drafting & design**

DIV. OF RAY ABBOTT LTD.

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March 2005

To Whom It May Concern,

**RE: GAY COMPANY LIMITED, GENERAL CONTRACTORS**

I have been working with the above noted company for just over 30 years.

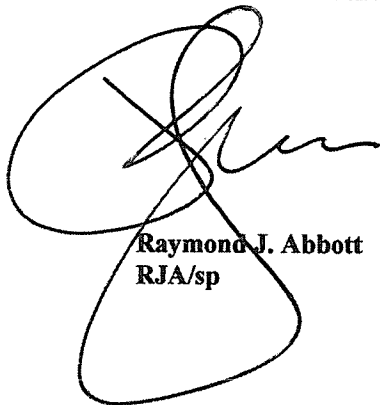
We have worked on many Projects together. Gay Company provides professional, quality workmanship in a time efficient manor.

Our larger past projects include Car Dealerships, Shopping Plazas, Industrial Buildings all in excess of \$2 million in construction and within budget.

I can without hesitation recommend Gay Company Limited for any Project.

Sincerely,

**ABBOTT DRAFTING & DESIGN**



Raymond J. Abbott  
RJA/sp