



To Whom It May Concern:

Please allow this letter to serve as a reference for Thomas N. Dufek. I have known Tom personally for close to 20 years after first meeting Tom when he took over the accounting for our construction companies after a merger with our accountant at the time. Over the years since then Tom has offered our firms not only his expertise in the accounting spectrum but has also helped us numerous times throughout the years with respects to various other financial related matters.

I can honestly say that Tom would be a vital addition to any construction company due to his vast knowledge of the industry and his experience over the years of working with numerous firms within the industry.

Please do not hesitate to contact the undersigned if you have any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "David J. Koehler", is written over the typed name and title.

David J. Koehler, Vice President
Koehler Masonry Corp.