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August 19, 2009

Attention: Jeff Wiggins

Via Facsimile: 760-888-0395

To Whom It May Concern,

I' am the insurance broker for Innovative Drywall/Alta Drywall. It has been my privilege to have known and worked with Doug Bellamy of Innovative Drywall/Alta Drywall since 1992.

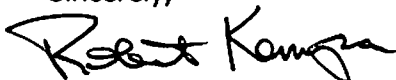
Innovative Drywall/Alta Drywall is committed to providing their customers with the best product that is available in today's marketplace. Doug has made a commitment to safety and excellence. Starting with his insurance carriers, Doug carefully selects the A.M. Best "A" rated insurance companies that provide the best coverage's along with the most comprehensive services. He wants to make certain that his customers and employees will be covered with the best coverage's that are available. Sometimes these carriers are not the lowest priced. With respects to his safety program Doug has worked very closely with his insurance carriers and employees to develop one of the most comprehensive safety programs in the industry. He has developed safety videos, written safety programs and regular safety inspections schedules that are a part of his company's culture. These efforts are reflected by Innovative Drywall/Alta Drywall's current experience modification of 77%.

Furthermore, Innovative Drywall's dedication to providing the best product for their customers can be supported by the fact that Innovative Drywall has not had a general liability claim on their policy to date. If there were ever any questions or concerns with Innovative Drywall's work product it has been brought to Doug's attention and he address' these immediately to completely resolve the matter to his customer's satisfaction.

I have been a commercial insurance broker for 20 years. I specialize in construction insurance. Throughout my career I have insured many companies. Innovative Drywall/Alta Drywall is one of my best and safest customers. They are "best in their business" because of the leadership and dedication of their President, Doug Bellamy and all Innovative Drywall/Alta Drywall's dedicated employees.

Please do not hesitate to call me if you have any questions.

Sincerely,



Robert Kempa, CIC
Michael Ehrenfeld Company