

HeartBilt Homes, Inc.

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March 27, 2008

Re: Letter of Recommendation for Ace Air Conditioning, Inc.

To Whom It May Concern:

We've had the pleasure for the past two years of partnering with Ace Air Conditioning for the mechanical system design and installation for our new homes. Their work is a huge step up from what we are accustomed to and generally expect from an HVAC contractor. From system design, to on time job scheduling, to superior job installation quality, and quick inspection/permit handling and warranty, their performance is flawless. We would recommend Ace Air Conditioning to anyone looking for a higher quality contractor. Additionally, we expect to use Ace Air Conditioning for many years to come.

Sincerely,



Craig Olson
President/Owner
HeartBilt Homes, Inc.