



JOHN J. GREGORY CO. INC.

Mechanical Contractors

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February 12, 2009

Mr. R. Michael Loewke, CEO/Partner
Mr. Jim Loewke, President
Loewke & Brill
190 Murray Street
Rochester, N.Y. 14606

RE: Seminar at MCA

Dear Mike and Jim:

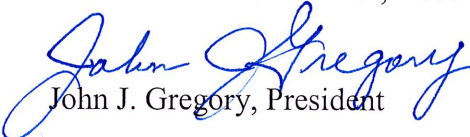
I would like to take this opportunity to express my appreciation for the seminar you presented, "Survival in the 21st Century" sponsored by the MCA.

Most of the subjects you discussed regarding Contractor, Surety and IDM issues were very real to this industry, and your solutions for them were presented in a very clear and logical manner. I am sure the information you provided will be very helpful to us from a preventative standpoint. Your presentation of reference material was very impressive and will be retained for future use.

I wish you success in all of your future endeavors.

Very truly yours,

JOHN J. GREGORY CO., INC.


John J. Gregory, President

JJG/cg