

A.C. WINTERS CONSTRUCTION
23549 Oriente Way
Ramona, CA. 92065
CONT. LIC # 430405

September 29, 2006

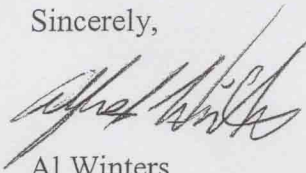
To Whom It May Concern:

As a project manager, I have worked closely with C-ME Trim on many multi-family projects over the years throughout San Diego County and Las Vegas, Nevada.

C-ME Trim takes pride not only in their scope of work, but in the project as a whole. Jobsite visits are done regularly from the very start. They are more than willing to meet with other subs in an effort to avoid costly problems down the road. If something comes up that needs to be done I can count on C-ME Trim to find someone who can do it. I have found C-ME Trim to be conscientious and if something is not done quite right C-ME Trim is the kind of company who will tear it out and do it over again right and in a timely manner.

C-ME Trim's employees possess a "can do" attitude which has benefited each project we've been on together. It is this attitude and pride in their workmanship that sets C-ME Trim above and beyond the standards for the industry. It is a pleasure for me to recommend them as a reliable and competent Finish Carpentry company that can do and will do what they tell you.

Sincerely,



Al Winters