

C.L. Price & Associates, Inc.

GENERAL CONTRACTORS
cgillikin@clpriceandassoc.com
Ph. 252-223-4961
Fax 252-223-5870

COMMERCIAL
INDUSTRIAL
RESIDENTIAL
REMODELING

MARINE
DOCKS
SEAWALLS
BULKHEAD

April 28, 2009

Re: JTM Acoustic & Drywall, Inc.

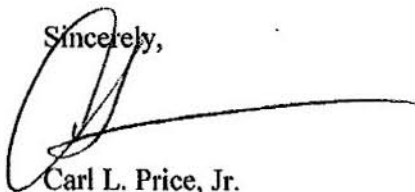
To Whom It May Concern:

C.L. Price & Associates, Inc. has been awarding JTM of Wilmington, NC subcontract work on our government projects for over twelve years. In this time, we have awarded approximately \$2,000,000 of acoustic & drywall to JTM.

Beverly Moore, President of JTM, is an enthusiastic, dedicated employee with reliable work habits. Beverly and her crews do not need guidance or supervision and are consistently on schedule. Change orders often come in to play with government contracting and JTM is always ready to get the job done right the first time.

You'd be hard pressed to find a Subcontractor more dedicated, efficient or self-conscious about their work than JTM Acoustic & Drywall, Inc.

Sincerely,



Carl L. Price, Jr.
President

GRAYLYND INC.
1519 North 23rd Street
Suite 214
Wilmington, NC 28405

Email: graylynd@yahoo.com

Phone (910)254-1280

Fax (910)254-1299

To: Whom it May Concern

Subject: JTM Acoustic & Drywall, Inc.

RE: Letter of Reference

Graylynd Inc. has been in business since 2003. We have an unlimited General Contractor license in the State of NC. Our annual receipts exceed \$1MM and we are bonded up to \$1.5MM. Our first contract with JTM Acoustic & Drywall, Inc. was in December 2004. This was a Drywall and Ceiling repair job that was performed on time and under budget. Ever since that initial project, JTM has become the preferred subcontractor for Graylynd Inc. In most instances JTM is the only subcontractor that we solicit for drywall/ceiling work. JTM handles business in a professional manner and is always willing to lend a hand when they are able.

We give JTM the strongest recommendation possible.

Thank you,



Gilbert Wallace II, PE
President

GREGORY CONSTRUCTION COMPANY
Custom Homes and Renovations
702 Windemere Rd.
Wilmington, NC 28405
(910)443-3166
(910)799-4727 fax
Licensed General Contractor

April 30, 2009

To Whom It May Concern:

Jimmy Moore of JTM Acoustic and Drywall has been doing our metal studs, insulation, drywall and acoustic ceilings for the past eight years. He does a great job, keeps his job sites clean and will stand behind his work should a problem arise.

They have completed excellent work for us at the University of NC at Wilmington and other private businesses.

If you would like personal references, please feel free to give me a call.

Sincerely,



Alan Gregory
Gregory Construction Co.
910-443-3166