

SMIROS&SMIROS
JAMES SMIROS, AIA, PARTNER

January 22, 2007

Mr. Jim Gerold
Gerold Brothers Builders & Renovators
250 Oakwood Rd.
Oakdale, NY 11769

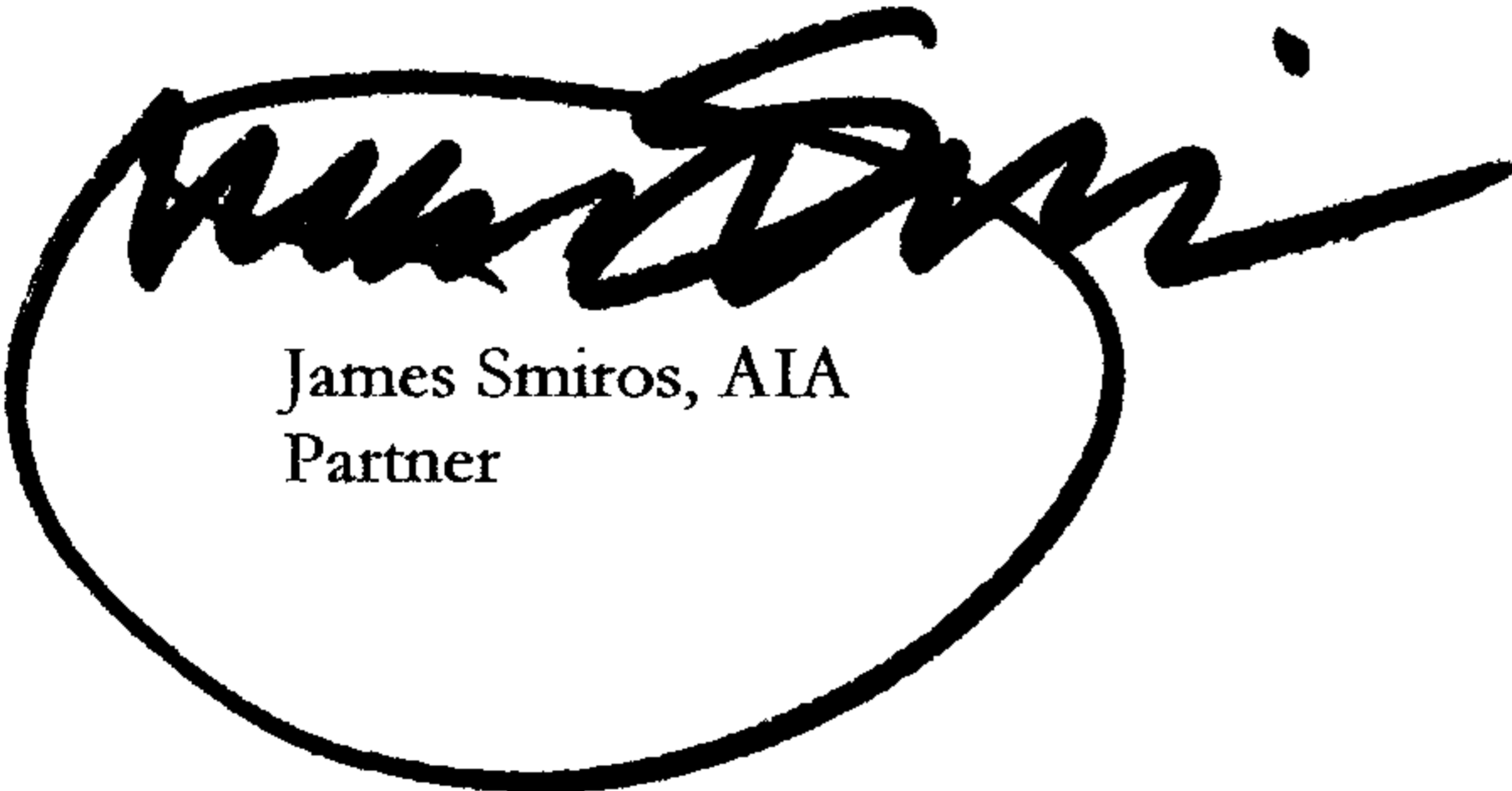
To Whom It May Concern:

Smiros & Smiros Architects, LLP has had the pleasure of working with Jim Gerold and his group of select craftsmen during the past ten years on several large scale projects. We have tested Gerold Brothers with ever increasing challenges and the Gerold Team has consistently met and exceeded our expectations delivering excellent service, quality and ultimately value to our clients.

With Jim Gerold on a project we rest assured knowing that our design intent will be implemented.

Regards,

Smiros & Smiros Architects, LLP



James Smiros, AIA
Partner