



January 14, 2008

To Whom It May Concern:

I am pleased to provide this letter of recommendation for ICA Inc.. Simpson Housing & ICA have developed a good working relationship over the last 3 years. They have done a great job coordinating and performing work in adverse conditions. During this time, they have completed several different projects . This type of company is hard to find in today's world. Their attention to schedules, budgets and details made them a pleasure to work with.

In conclusion, I would highly recommend ICA for any new or remodeling projects that you might have. Anyone in receipt of this letter is welcome to call me at 303-283-4192 for any further information needed.

Sincerely,

A handwritten signature in blue ink that reads "Gary B. Schroeder". The signature is written in a cursive style.

Gary B. Schroeder
Construction Vice President
Simpson Housing Limited Partnership