



July 2, 2008

Re: Letter of Recommendation

To Whom It May Concern:

It is always a pleasure to write a reference letter for the Roers Companies.

Roers Construction and Development joint ventured with Johnson Laffeen Galloway Architects (JLG Architects) to Design/Build our expansion project to our corporate offices. The project began in July of 2005, and was completed in January of 2006. We are a farm equipment manufacturer and wanted an agricultural theme to be incorporated into our design. We are very pleased with the design and have had numerous compliments on our office.

Roers Construction, Inc. provided us with a quality building, completed in a timely manner within budget. Shane Roers, the Project Manager, was great to work with and was responsive to our needs. As our future building needs develop we would again look to the Roers Companies.

Please feel free to call my office with questions and should you want a tour of our corporate office, just ask.

Sincerely,

A handwritten signature in dark ink, appearing to read "Howard A. Dahl", written over a horizontal line.

Howard A. Dahl
CEO