

MERIT ELECTRIC, INC.
ELECTRICAL DESIGN, CONTRACTING AND SERVICE

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To Whom It May Concern:

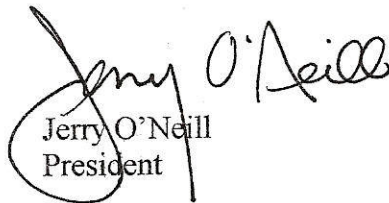
Re: A-M Electric

We recently subcontracted the fire alarm system for the Castle Rest Nursing Home to A-M Electric. I am happy to report that the work was done in a professional manner, on time, and within budget. We would not hesitate to hire A-M Electric for any future project. In my opinion, they are competent and trustworthy.

If you have additional questions, please feel free to contact me.

Yours very truly,

SYRACUSE MERIT ELECTRIC, INC.


Jerry O'Neill
President