RONALD K. ALLEN, D.D.S., M.S.D.

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February 20, 2003

T& W Corporation 3841 West Morris Street Indianapolis,IN 46241-2617

Dear T& W,

I just wanted to thank you for your good work in the renovation of the old Taco Bell into my new dental office. Your bid was less expensive and your schedule was faster than the competitions. You were able to stay very close to the schedule. I am an endodontist and in my work a millimeter makes all the difference. I let your people know that was the eye I would be using when checking the fit and finish. Your superintendent, Dave Faust, and I had fun with that and he tolerated my being picky very well.

I think the project turned out very well and I would certainly recommend your company to others.

Thanks Again,

BNY MIL

Ronald K Allen D.D.S., M.S.D.