



THARP Investments, Inc.

REAL ESTATE DEVELOPMENT, INVESTMENT AND MANAGEMENT

August 30, 2005

Mr. Dennis Sheward
Mr. Gary Brinkoetter
T & W Corporation
3841 West Morris Street
Indianapolis, Indiana 46241

RE: LETTER OF RECOMMENDATION

Dear Dennis and Gary:

As managing member of TKC Properties, Southport & Associates and other affiliates of Tharp Investments, Inc., it is with pleasure that I write this letter of recommendation.

We worked together for 20 years+ and during that time I knew I could rely on T & W Corporation on any building project. T & W provided a high quality of work that resulted in a positive impact on our projects, including free standing buildings and ongoing tenant improvements.

I appreciate T & W's attention to detail, their professionalism, and their willingness to do whatever it takes to get the job done.

I recommend T & W Corporation for your construction and project management services needs.

Respectfully,


Donald J. Tharp
Managing Partner
Tharp Investments, Inc