

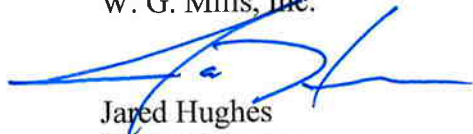
January 6, 2010

Attn: To whom it may concern

Re: Letter of Recommendation (Acousti Engineering Company of Florida)

I am pleased to offer this letter of reference for Acousti Engineering Company of Florida and Bruce Bradbury with whom I have worked closely with over the past two (2) years at the Clifford O. Taylor / Kirklane Elementary School and several other projects within Palm Beach County, including Emerald Cove Middle School and South University. Their work was timely, reliable and of high quality. I truly look forward to working with Acousti on future projects.

Sincerely,
W. G. Mills, Inc.



Jared Hughes
Project Manager