

*FRIENDSHIP, INC
FRIENDSHIP MANOR, INC.
P.O. BOX 482
MARLBORO, NJ 07746
732-363-5588 *FAX 732-363-7408*

April 20, 2006

To Whom It May Concern:

This letter will serve as our recommendation of Gravatt Consulting Group as a highly qualified, professional organization. We have been doing business with Gravatt Consulting Group since 1990 (formally Gravatt, Geller & Associates) and are extremely satisfied with all engineering services provided. The staff is courteous and very attentive to detail and follow up.

I would personally recommend Gravatt Consulting Group to any organization requiring the services of a highly skilled engineering firm.

Please feel free to contact me should you require additional information.

Very truly yours,



Benjamin H. Kirsch, President
For Friendship, Inc.
For Friendship Manor, Inc.

BHK/bak