



ROWE TRUCK EQUIPMENT

22 September 2008

Reference;
Anderson Heating and Cooling, Inc.
3229 Olympia Drive,
Suite A
Lafayette, IN 47909

To whom it may concern,

I have known Jim Anderson for many years and recommend him with complete confidence. We use Anderson Heating and Cooling corporate wide for all our heating, ventilating and air conditioning needs.

Jim and his staff are always helpful in providing innovative solutions for problematic conditions or new construction installations. Anderson Heating and Cooling has developed task specific, preventative maintenance programs for our existing operations, so important during these times of extremely high utility cost.

Recently, Anderson Heating and cooling proposed an air rotation heating system for our 40,000 square foot Lafayette parts and maintained facility. Pursuant to Anderson's proposal they installed the system on budget and ahead of schedule. Best of all our first year of operation provided performance and cost savings that exceeded Anderson's Performa.

It is with complete confidence that I recommend Jim Anderson, and Anderson Heating and Cooling Inc. for honest, professional service so important in business today. Should the need arise for additional information, do not hesitate to contact me at this office.

Larry Wilcroun AIA
Vice President / General Manager
Rowe Truck Equipment and Manufacturing Group