

MARK IV Construction Co., Inc.

COMMERCIAL & RESIDENTIAL DEVELOPERS

November 12, 2007

Mr. Jeffrey Excell
Scibal Associates
6700 Old Collamer Road
Suite 117
East Syracuse, NY 13057

Dear Jeff,

On behalf of Mark IV Construction, Co., Inc., I want to thank-you and acknowledge the outstanding service we received in regards to the ~~David R...~~ worker compensation fraud case. From my initial call back in March of 2007, both you and Joe Enderle worked diligently to hire investigators, schedule immediate surveillance and closely watching the case. My weekly and sometime daily discussions with Joe – helped us to understand this difficult process, which made our company feel very confident as the processed continued. Through all your hard work and knowledge, we received a favorable decision from the Workers Compensation Board.

The professionalism during the case by both you and Joe Enderle was fantastic – it is great to know we have such a qualified and attentive team working for us not only on this claim – but all the claims you both have worked on for us.

Thanks again

MARKIV CONSTRUCTION, CO., INC



Paula B. Lehmann

Payroll Administrator