



MAGNA-POWER ELECTRONICS, INC.

39 Royal Road  
Flemington, NJ 08822  
(908) 237-2200 FAX: (908) 237-2201

---

July 10, 2011

To Whom it May Concern:

This letter is a recommendation for the construction services of Penn Valley Constructors. I am President of Magna-Power Electronics and owner of the property at the above address. My existing facility is a 27,500 SF steel/block building that was completed in 2006 by another builder; Penn Valley Constructors is presently constructing a 29,000 SF addition to the existing facility.

As of this date, I am extremely happy with the services provided. The building is being constructed on schedule and within budget. I am an engineer and insightful to tasks at hand. Penn Valley Constructors did their homework up-front, was detailed with their proposal, and lined up a first class crew of subcontractors to do the work. I consider myself a tough customer and any issues that I had were addressed promptly and fairly.

We are about 40% through the construction phase. If work continues as experienced so far, Penn Valley Constructors would be in line for any future work. This is the best recommendation I could possibly give.

Sincerely,

A handwritten signature in black ink that reads "Ira J. Pitel". The signature is written in a cursive style with a large initial 'I'.

Ira J. Pitel