



MAGNA-POWER ELECTRONICS, INC.

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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, flowing style.

Ira J. Pitel