



Mr. Anthony Panzica
Panzica Construction Company
735 Beta Drive
Mayfield Village, OH 44143

Dear Tony:

It has been a pleasure working with you and your team on the Strongsville Iceland USA project. Your company did an excellent job of keeping the construction coordinated and on schedule, resulting in the completion of the project on time and within budget. Because of the fast-track schedule and adaptation requirement of the structure, Panzica did a tremendously difficult job in such a short period of time.

In addition, the subcontractors that Panzica hand-picked were truly the "best in the business." Every company performed high quality work and all were very reliable. I also appreciated all of the creative suggestions your firm offered, throughout the life of the project, to insure that the \$7,100,000 contract was completed for the September 6th Grand Opening. It was truly remarkable that you were able to complete this job in 150 calendar days!

I especially want to highlight the exceptional job Scott Dunlop did as Superintendent. He was always available to answer questions and deal with any situations that arose. I believe his attention to the details on the job were a primary reason for its overall success. Furthermore, your regular site visits truly exhibited Panzica Construction Company's personal commitment to timeliness and quality construction.

We look forward to working with you again in the future and stand behind our recommendation of Panzica Construction Company.

Thank you for a job well done!

Sincerely,

A handwritten signature in blue ink, appearing to read "William Neiheiser".

William Neiheiser
President & CEO, Iceland USA