

January 24, 2002

Mr. Mark Perlman
Empeco, Inc
1015 N. Corporate Circle
Grayslake, IL 60030

Dear Mark:

When Parto and I met you, purely by chance, at your model house in Woods of Ivanhoe, we knew that we could trust you. We were very impressed with the quality of workmanship inside and outside of the house you had built and we had a positive feeling that you will do a great job for us.

In fact, that is precisely how it turned out to be! From beginning to end, you paid a lot of attention to details and you had excellent ideas for the areas that we did not have enough experience.

Furthermore, your decision to have Pat Sexton manage the overall project was an splendid idea. He controlled and monitored the project in an excellent manner and kept us completely informed throughout the process.

Please accept this letter as simple thank you and extend our congratulations and gratitude to your staff for a job well done.

Warmest Regards



Nasser Farimani, Ph.D.
VP, Information Systems Technology
Trustmark Insurance.