867 Woodstock Ave. Tonawanda, NY 14150 May 6, 2008

Mr. Peter Metzger Metzger, Inc. 4955 Orchard Park Road Orchard Park, NY 14127

Re: Fox Run at Orchard Park

350,000 sq. ft. Continuing Care Retirement Community

Dear Peter,

As the Chief Executive Officer of United Church Home Society, Inc. during our major Fox Run project, I am happy to issue this letter in your behalf.

We were aware that LPCiminelli, Inc., our general contractor, had successfully used your firm on numerous projects prior to our Fox Run undertaking and we gladly accepted their endorsement to use your services. The involvement of Metzger, Inc in our 350,000 sq. ft. Continuing Care Retirement Community confirmed your claims to our Board of Directors of providing a unique added value.

Metzger, Inc. was able to deliver the "pre-selected" flooring options at far better price points than any other alternative purchasing program including other "procurement groups". Your firm also exposed the project to numerous alternatives that delivered equal or superior performance and design at lower cost.

The Metzger, Inc. program allows the ownership group access to a focused advocate, a team member looking out for our interests throughout the project. All issues were addressed in a timely and professional manner.

I also appreciate the time and effort you spent working with the United Church Manor Property Manager to meet their needs in developing a carpet maintenance and replacement program. I know first-hand the cost effectiveness you brought to this Housing and Urban Development subsidized housing project. I appreciated those results both as the CEO and as a taxpayer.

Even though retired, I am happy to recommend Metzger, Inc., and from on-going conversations, it appears that this organization will continue to use your firm to provide other projects the same advantages you brought to Fox Run at Orchard Park.

Sincerely,

Thomas H. Reinagel

Thomas H. Reinagel CEO United Church Home Society, Inc. (Retired)