

ORCHARD LLP
1200 S. Reserve Street
Suite F
Missoula, MT 59801

406-728-8850 Phone
406-728-4631 FAX
stingersports@montana.com

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To Whom it May Concern:

Carl Construction built our building located at 1300 South Reserve Street, completing it in May, 2005. The single story project contained approximately 23,500 sq. ft. with an attractive architectural design. The building was designed as a multi-tenant facility which created a challenge in engineering, HVAC, plumbing and electrical.

We were very happy with the quality of work that Carl Construction performed on our building. They also did the majority of the tenant improvement packages for our tenants, as well. To date, we have not heard of any complaints regarding those improvements.

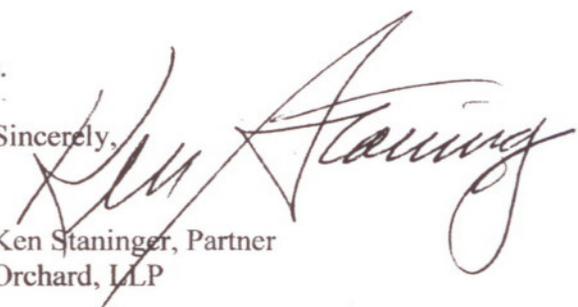
The building, as I recall, was built within or very close to budget.

We have been particularly happy with Carl Construction's willingness to follow-up and take care of any problems after the completion of construction. There have been few problems.

I would recommend Carl Construction to anyone looking to build a commercial or industrial project and who is looking for a contractor with honesty, integrity and a sincere desire to take care of customer needs.

Please call me should you have any questions.

Sincerely,


Ken Staninger, Partner
Orchard, LLP

KS/jkl

To Whom It May Concern:

Fred Carl and Carl construction built commercial space for us to serve as our dental office with additional space for tenant lease. The design was somewhat unusual in that many features were "dental" specific. We wanted to bring in a lot of natural light while maintaining patient privacy. Much of the exterior appearance was the result of internal design. This along with all of the medical equipment considerations on the mechanical made it a demanding project. I can't tell you how pleased we were with the entire process, so much so that we asked Fred to build our new home two years later. We are similarly happy with our home. I have built three custom home and two offices in my life and they were by far the most caring and professional to work with.

Dr. Scott Schroeder,

Ponderosa Dental Group.
2445 S. 3rd St. West
Missoula, Mt. 59801
406-542-0030