

January 30, 2006

RE: Roers Construction

To Whom It May Concern,

Over the past years Roers Construction has completed a major shop addition to our facility in Fargo, which includes overhead cranes and extensive underground service pits. In addition they have completed a total remodeling of our service department offices, lunch room, training room and an addition to our parts department.

Because of weekly meetings and good communication, the project went very smoothly while not affecting our existing day-to-day business. Many changes from our initial plan were made as we went along. We were happy with Roers Construction's flexibility in working with us and fair billing upon the projects completion.

Sincerely,

GENERAL EQUIPMENT & SUPPLIES, INC.



**Jerry Kern,
Vice President**

JK:ch