



BORINQUEN HEALTH CARE CENTER, INC.

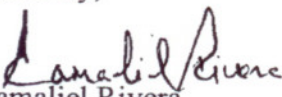
A Family Concept

To Whom It May Concern:

It is with great pleasure that I write this letter of recommendation on behalf of Comfort Tech Air Conditioning, Inc. We have been a customer of Comfort Tech Air Conditioning, Inc. for approximately ten (10) years. Since then, they have demonstrated to be a company that is highly committed to providing their services in the most skilled and proficient manner. We have an exemplary customer and client relationship, and consider them to be among the best vendors we have working with our facility. Comfort Tech Air is a corporation that advocates professionalism, timely and quality work, and superior customer service. They are renowned for their individual attention to their customers and delivering their services to satisfied customers. We lend our support to Comfort Tech Air Conditioning, Inc. and their progress and growth in the service industry. On behalf of Borinquen Health Care Center, Inc. (BHCC) I would recommend Comfort Tech Air Conditioning, Inc. as a vendor for air conditioning products, goods, and services to any entity soliciting their business.

Thank you for your consideration of our recommendation. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,


Gamaliel Rivera
President/CEO

GR/pb