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To Whom It May Concern:

Alex Rivera, A.R.C. & Associates Inc. was referred to us by a friend for work on our home, specifically the main bathroom.

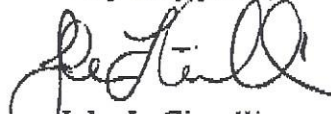
This consisted of removing carpet and installing tile, some reconstruction, and painting and overall finish work.

The work was carried out in a professional and timely manner, without much inconvenience and we were very happy with the overall results.

Alex is professional and provides knowledgeable information with regards to remodeling or possible ideas for enhancements.

My wife and I highly recommend him and trust in his abilities and knowledge in the field.

Very truly yours,



John L. Ciasulli

sdl/JLC