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To whom it may concern:

Par Mechanical, Inc. has conducted business in the Telluride area since 1974 as a mechanical contractor. They have been subcontracting the heating and plumbing on my projects since 1989. Mechanical and plumbing contract prices to Par Mechanical have been as high as \$600,000 due to size and complexity of the projects. They provide plumbing and heating services and are also able to handle more sophisticated control systems.

I have always found Par Mechanical's work to be of the highest standards, completed in a timely and professional manner.

I am planning on using Par Mechanical for future projects.

If you have any questions or require verification of the above information, please contact me directly.

Sincerely,

Dennis R. Overly