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November 16, 2006

Mr. John Ford Nichols  
President and CEO  
The Nichols Team, Inc.  
75 Highpower Road  
Rochester, NY 14623

Dear John:

On behalf of the entire team at Mengel, Metzger, Barr & Co., I would like to thank everyone at The Nichols Team and all the subcontractors that were involved in the completion of our expanded space on the 12<sup>th</sup> floor of the HSBC building in downtown Rochester, NY. Your team did a phenomenal job, from the initial design work right through the construction of the space itself.

There were two items related to how the project was carried out that I wanted to highlight:

1. Pride in the project – your team members worked on this project like it was their own home, with an incredible attention to detail. This pride was evident throughout your entire team, including the subcontractors.
2. Communication – your team listened to us and took the time to understand how we wanted the space to function, then designed it accordingly. It came out exactly how I envisioned it would. Further, when unexpected circumstances arose during the project, your team was responsive in creating solutions that could solve the issues.

The wonderful space that your team has completed for us will provide the foundation for the continued growth of our organization. The entire process went very smoothly, and I would highly recommend The Nichols Team to any company considering new construction or an expansion. Please do not hesitate to use us as a reference, and if the need arises, to have prospective customers come see our space. Thanks again for all the great work provided by your team!

Very truly yours,

A handwritten signature in black ink, appearing to read 'Thomas L. Wolf', is written over a light blue horizontal line.

Thomas L. Wolf, C.P.A.  
Managing Partner

Partners:

James H. Barr  
Kenneth J. Burke  
Thomas R. Chiavetta  
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Raymond J. Jacobi, Jr.  
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