

April 1, 2004

To whom this may concern,

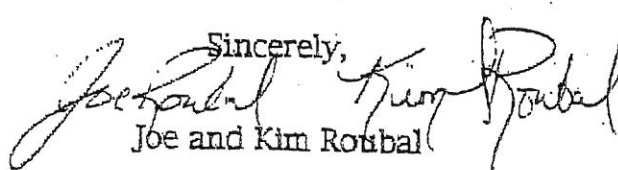
Thank you for Mike Wheelock!

Unlike other businesses for sale, our irrigation company was a tough sell, but he came through just in time. To find us a buyer, Mike persevered by calling hundreds of irrigation, lawn and landscaping companies. Due to the business being seasonal, many of these companies were not even answering their phones. And those who did answer, Mike had to weed through the curious, but not serious individuals.

With the work season starting soon, he needed to sell our company fast.. and he did!

We highly recommend Mike Wheelock to anyone wanting to sell a business. His experience, professionalism and communication skills are what made the sale.

Sincerely,


Joe and Kim Roubal