

Cayuga Developments, Inc.

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Barbara Lamphere
Two Plus Four Construction Co.
6420 Fly Road
Syracuse, New York 13057

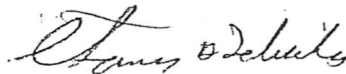
May 28, 2008

To Whom It May Concern:

Two Plus Four Construction Company has been the developer on all 5 Senior Citizen housing projects in Cayuga County. I am the Executive Director of Cayuga County Homsite and have worked closely with this construction company throughout the history of these housing projects. I can attest to the excellent work they do and the degree of professionalism which they exhibit. They have many years of experience and I certainly would recommend them to any town, village or municipality that was in need of a housing project of any scale.

Please feel free to contact me with any further questions or comments.

Sincerely,



Thomas A. Falicchio
Executive Director