



Heath Corp.

Mechanical Contractor



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September 9, 2005

To All It May Concern:


**Re: James W. McKeand
McKeand Consulting, LLC**

On behalf of the entire staff of the Heath Corporation, it is a pleasure to recommend Mr. James W. McKeand in his capacity as a professional computer system engineer.

Mr. McKeand has been the chief technology engineer for our company for a great many years. He has, without fail, been an invaluable source of knowledge and skill in his hands-on approach to problem solving, creating new avenues of computing technology, and readiness to provide answers to questions, no matter the size. Mr. McKeand's credentials are impressive - his capabilities even more so.

On a personal level, Mr. McKeand has shown himself to be a man of integrity and kindness. We at the Heath Corporation hold him in the highest esteem and value beyond words the comfort level he affords us with his expertise and devotion.

Very truly yours,
HEATH CORPORATION



Arthur D. Heath, Jr.
President