



Aug 25, 2003

To whom this may concern,

As the Regional Vice President of Commercial Operations for Service Experts Inc., it is my pleasure to prepare this letter of recommendation. Larry McGaugh has served as the General Manager for Dodge Heating and Air LLC, located in Eastman Georgia since July of 1999.

As the General Manager, Mr. McGaugh is responsible for all operations of Dodge Heating & Air Conditioning including budgeting, P & L, and balance sheet management along with inventory, estimating, marketing, & revenue generation. In short, Larry is in charge of Dodge Heating & Air Conditioning in its entirety.

When Mr. McGaugh came on board Dodge was a floundering company and on the verge of closure. With Larry's guidance, in less than 2 years Dodge Heating & Air Conditioning has become one of Service Experts premier profit centers. Mr. McGaugh's expertise in network administration and contracting process & procedures has proved to be a real asset to Service Experts. Additionally his involvement in the reorganization and centralization of processes for the other 14 commercial centers has been particularly valuable.

I have always found Larry to be an honest trustworthy team player and I would recommend Larry McGaugh to any employer looking for team minded executive.

Sincerely,

A handwritten signature in black ink that reads 'George Ramirez'. The signature is written in a cursive style with a large, sweeping 'G' and 'R'.

George Ramirez
Vice President CNC
Service Experts Inc.