



June 3, 2003

To whom this may concern,

This letter is written as a recommendation for Larry McGaugh. My position with Service Experts, Inc. is as District Controller for the Southeast district. Mr. McGaugh was hired as a General Manager for Dodge Heating and Air located in Eastman, Georgia in July of 1999.

Mr. McGaugh entered Dodge Heating and Air under the auspices that he would make the center profitable. Dodge was a faltering center and tough decisions had to be made. Mr. McGaugh was able to establish his presence and "right-size" this business, which meant that he had to let some of the staff go. In a small town, this is a difficult thing to do, but Mr. McGaugh was able to do this while at the same time rally his employees to promising profits and stability.

After a few months, Dodge became profitable. During the year plus that Mr. McGaugh has been General Manager, he endured a software conversion and had his accounting consolidated at a regional accounting center. Throughout this time, Mr. McGaugh supported the actions and was very involved in both conversions. Dodge is now a profitable center.

I highly recommend Mr. Larry McGaugh as a General Manager for any business. He is very IT oriented and commands extensive knowledge of the HVAC business and the reporting of every conceivable aspect of the business. He understands perpetual inventory as it was used at Dodge. Most importantly, I believe Mr. McGaugh to be conscientious and responsive. His knowledge will be missed at Service Experts, Inc.

Sincerely,

A handwritten signature in black ink, appearing to read 'Phillip M. Anderson'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Phillip M. Anderson
District 3 Controller