

**STEPHEN G. NELSON
5 Candlewood Path North
Dix Hills, New York 11746**

March 7, 2011

Callahan Construction Inc.
777 Meadow Road
Smithtown, New York 11787

Gentlemen:

Callahan Construction gets the job done right on time and within budget.

Last spring, based on a recommendation we called Callahan Construction for an estimate to install new windows in our home. We met Michael Callahan, the owner, who was great to work with. He took us through the step by step process and made some thoughtful recommendations. Anderson windows with high energy efficiency glass were selected. The project subsequently expanded to include a new sliding glass door and crown moldings in several rooms. The job was well staffed with an excellent crew who took the time to protect the floors and clean up all debris at the end of each day. Under Mike's supervision the job was promptly completed within several days.

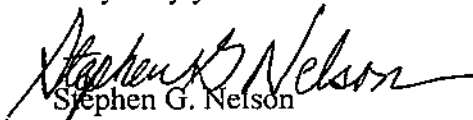
In December Callahan Construction completed a second project for us involving the replacement of three exterior doors with new Therma - Tru energy efficient doors. Again, Mike was very helpful in recommending several hardware alternatives and other suggestions which resulted in a superior job that was completed within a few days. He was also able to coordinate both this job and the window installation with an alarm contractor to complete the alarm wiring before finishing the trim work.

The completed work for both projects exceeded our expectations including some superior finish details which we actually recognized later and continue to appreciate. This winter we were able to appreciate the efficiency of the new windows and doors.

As our budget permits, we intend to use Callahan Construction again for future projects and have no problem recommending them to our friends and family.

In this day and age it is refreshing to find a contractor that actually performs as promised and is willing to take a personal interest in the job from start to finish making sure the customer is completely satisfied.

Very truly yours


Stephen G. Nelson