

Raymond F. Wager, CPA, P.C.
Certified Public Accountants
332 Jefferson Road Rochester, New York 14623
Tel: (585) 272-8040 Fax: (585) 272-0423
E-Mail: theoffice@raymondfwagercpa.com

Shareholders:

Raymond F. Wager, CPA

Thomas J. Lauffer, CPA

Thomas C. Zuber, CPA

**Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants**

Michael Loewke
Loewke & Brill Consulting Group
190 Murray Street
Rochester, NY 14606

June 15, 2007

Dear Mike,

It was a pleasure to see you and John at the New York State ASBO conference in June. Thank you for sharing your updated Construction Claim information with me. I truly believe that the work you are doing with Construction Claims and Ombudsman Services is something that every school district should consider during the planning process of Construction projects.

Keep up the good work!

Best Regards,

Ray Wager
Raymond F. Wager, CPA Firm