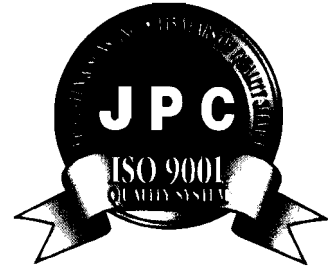




J. P. Cullen & Sons, Inc.
Construction Service Excellence since 1892
In the Tradition of the Master Builders
SM



December 18, 2007

Epic Systems Campus 2

Mr. Brian Scott
President – The Rockwell Group, Inc.
500 W South St
Freeport, IL 61032

RE: Letter of Commendation
Epic Systems Auditorium

Dear Mr. Scott,

The purpose of this letter is to express my unqualified commendation and sincere appreciation for the work performed by The Rockwell Group on the recently completed Epic Systems Corporation Auditorium located in Verona, Wisconsin.

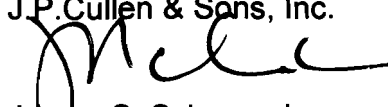
Epic is a leading software provider to the healthcare industry and a very valuable client of JP Cullen and Sons. This project consisted of a 5,300 seat auditorium to be used for User's Group conferences and large meetings.

The Rockwell Group was awarded the framing and drywall contracts for this project. This included heavy and light gauge framing, drywall installation and drywall finishing.

As with most construction projects, change is inevitable and this job was no different. Contractors had to be flexible, detailed, and stay on top of the changes. The Rockwell Group performed all those in a timely manner with the utmost professionalism. The Rockwell Group played a large part in making this project come in on time and be ready for Epic Systems User's Group Meeting on September 15, 2007.

Please do not hesitate to use me as a reference for any upcoming projects you may have, as it would be my pleasure to provide my highest recommendation for The Rockwell Group.

Best Regards,
J.P.Cullen & Sons, Inc.


James S. Schumacher
Project Executive
JSS/tep



CORPORATE OFFICE
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EPIC SYSTEMS CAMPUS 2
7500 Cross Country Road
Verona, WI 53593
(p) 608.848.0200
(f) 608.848.0207



December 21, 2007

Mr. Brian Scott
President
The Rockwell Group, Inc.
500 W. South Street
Freeport, IL 61032

RE: Letter of Commendation
Jewel – Bourbonnais, Illinois
Schnucks – DeKalb, Illinois

Dear Mr. Scott:

I wanted to personally thank The Rockwell Group for their efforts on two very successful projects for Novak Construction.

The Rockwell Group performed the drywall and rough carpentry work on both of the above referenced grocery stores. George Dombek and your field people were up to the challenge. When we needed men and material on the jobsite, your people were there ready to meet the needs of our critical path schedule.

At Novak Construction Company, repeat business and a satisfied client are of utmost importance. The Rockwell Group's performance was a great help in keeping our clients satisfied.

Please do not hesitate to use us as a reference.

Sincerely,

NOVAK CONSTRUCTION COMPANY



Ben I. Sloan
Project Director

cc: file



100 E. LeFevre Road
Sterling, IL 61081-1279
(815) 625-0400
Fax: (815) 625-4825
Website: www.cghmc.com

December 18, 2007

Mr. Brian Scott
President, The Rockwell Group, Inc.
500 West South Street
Freeport, IL 61032

Dear Mr. Scott:

The purpose of this letter is to express an unqualified commendation and appreciation for work performed by The Rockwell Group on our four-story hospital addition.

CGH Medical Center is a city-owned hospital located in Sterling, Illinois. Our project consisted of 66,000 square feet and four floors of construction.

The Rockwell Group provided framing, ceiling and drywall finishing for this project. They also provided specialty framing, ceiling and drywall for a number of medical specialty rooms. The most challenging being the room that houses the MRI.

Our schedule was tight, but The Rockwell Group was always a leader in making sure the schedule was maintained. The Rockwell Group was one contractor we could count on for quality of workmanship and adherence to the construction schedule.

Please do not hesitate to use me as a reference for any upcoming project you have, it would be a pleasure for me to share my work experience I had with The Rockwell Group.

Respectfully,

A handwritten signature in black ink that reads 'Norman O.L. Deets'.

Norman O.L. Deets
Executive Vice-President & COO

ND/jg



Making Impressions for Nearly a Century.

Mr. Brian Scott
President – The Rockwell Group, Inc.
1390 Gateway Blvd.
Beloit, WI 5351153511

RE: Letter of Commendation
Document Number EL-LTR-002
Hilton Garden Inn - Rockford - 04-294

Dear Mr. Scott,

The purpose of this letter is to express my unqualified commendation and sincere appreciation for the work performed by The Rockwell Group "TRG" on the recently completed Hilton Garden Inn Hotel located in Rockford, Illinois.

The hotel was officially opened for business at 1:09 PM on Wednesday, August 16, 2006. The necessary authorization required to open the doors for business was obtained following an exhaustive review by the designated Hilton Quality Assurance inspector. The hotel was awarded a cumulative score of 94.89 (on a scale of 100) following a detailed two-day inspection – which allowed the hotel management team to begin accepting both walk-in guests and reservations.

The Rockwell Group was awarded four (4) subcontracts in semi-related trades (which resulted in a favorable project buyout as a "package discount" was offered & accepted). The four trades included: Building Insulation, Acoustic Ceilings, Drywall and Painting.

As with most projects, there were multiple challenges encountered during the course of construction, including: an extended bid period which lead to a late start on the project; a natural disaster (Hurricane Katrina) that negatively impacted nearly all commodities on a national basis; a 4-week work stoppage due to permit issues; a 1-week work stoppage to reach agreement on a site remediation strategy; challenges with the IDPH which resulted in a late start on pool & spa construction; a late start on hard tile work and failure on the part of two vendors to meet documented commitment dates for delivery of doors and millwork.

It is significant to note that TRG produced a Herculean effort to bring the project to a successful finish. TRG went over-and-above to bring the project in on time and at a level of quality that was both necessary and expected by the Owner and the fanchise.

Please do not hesitate to use me as a reference for any upcoming project you may have, as it would be my pleasure to provide my highest recommendation for The Rockwell Group.

Best Regards,

Mike Christensen
Senior Project Manager
Hunzinger Construction Company