

INTERSTATE PLUMBING & AIR CONDITIONING, INC.

Gentlemen,

This letter will serve as my personal and professional letter of recommendation for Capital Alliance Corporation.

As the key shareholders of the privately-owned Interstate Plumbing & Air Conditioning, Inc. entered into the process of the sale of our company, we did so with the limited knowledge that finding an intermediary was about credentials and track record. What we learned during the transaction process under the tutelage of Larry Purcell and Bryan Livingston was the importance of the caliber of the M&A consultant team.

With Bryan Livingston at the helm, Capital Alliance Corporation provided us flawless representation that included:

- An avid and extensive grasp of our business and the ability to create exciting written materials describing our market position, management team and technical expertise
- A comprehensive screening process that netted multiple prospective acquirers
- Recommendations on the selection of our M&A counsel, Larry Schoenbrun and Robert Sarfatis of Gardere Wynne Sewell LLP in Dallas, attorneys with the experience, talent, and tenacity to effectively protect our interests during a lengthy and complex negotiation
- Understanding and coaching through the emotional highs and lows of the transaction
- Assertive and constant defense of our interests during each stage of the transaction
- Superb negotiation skills which resulted in the complete satisfaction of our expectations at close
- Value beyond expected levels for the key shareholders at close.

Rarely during my many years as a businessman have I worked with persons as dedicated, knowledgeable and responsive. Through every day and through every stage of this transaction Capital Alliance Corporation performed far beyond any conceivable or acceptable standard and their dedication to getting the transaction done to our satisfaction was in one word – impressive.

Letter of Recommendation

Page 2

My partners and I look forward to a continuing personal friendship with Larry Purcell and Bryan Livingston and we would be most honored to present our recommendation to any potential Capital Alliance client at any time.

Sincerely,

INTERSTATE PLUMBING & AIR CONDITIONING, INC.



James P. Manning
CEO
Majority Shareholder

JPM/bw

Cc: Larry Purcell
Bryan Livingston
Key Shareholders of Interstate Plumbing & Air Conditioning, Inc.