

GERALD R. GIBBS DAVID L. GIBBS

May 19, 2011

To Whom it May Concern

Re: On The Level

To Whom it May Concern:

I am a senior attorney with The Gibbs Law Firm, APC, and have in the past owned a manufactured home dealership and held a Class B Contractor's License. Our law firm has been involved with manufactured housing, traditional construction and real estate matters since 1974. Over the past many years, we have had the occasion to work with a wide variety of contractors and vendors in both the manufactured and traditional housing industries. I write on behalf of On The Level to offer my highest praises for their professionalism, work ethic and quality of work.

On The Level has recently been working with our firm on a manufactured housing community conversion from a land-lease community to a fully-subdivided Planned Unit Development. We have had occasion not only to observe Janis and her staff interacting with the residents in the project who retained them to install foundations, obtain engineering certificates and ultimately the necessary paperwork to convert the home to fixtures on the real estate; we have also had occasion to hire them ourselves to install foundations on homes we own. Their work habits are exceptional – they arrive and work when they say they will, they are clean, neat and upon completion (these are retrofits to existing homes), they return the property to the exact, if not better condition than when they started. They also have proven to be the most cost-efficient of the legitimate contractors we've worked with. From a technical perspective, On The Level demonstrated an extremely high level of knowledge of the requirements of lenders, the various state and local agencies involved in permitting, and have even recently become involved in trying to untangle the quagmire of red-tape that local agencies are trying to impose that goes beyond what is allowed by State law. In short, I have never worked with a contractor with the ability to handle both the physical work involved as well as the technical side with such precision, knowledge and experience. We will never use anyone but On The Level in the future.

Should you have any questions regarding our experiences with On The Level, please do not hesitate to call me as I am more than happy to share my experiences and appreciation for the work they do.

Very truly yours,

THE GIBBS LAW FIRM, APC

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David L. Gibbs Attorney at Law

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