

To whom it may concern,

As the branch manager of Behler-Young Company I have the opportunity to deal with most of the HVAC companies in West Michigan. For the past number of years I have enjoyed a strong professional relationship with P & H Heating. Their purchases with us have been increasing on a yearly basis. During this tenure I have observed some good business practices, some of which for:

1. The word is good, they do what they say. This includes timely payment of all invoices
2. They seem to have a good grasp of what is needed for each job. Returns are minimal, and we have very few warranty issues
3. They are pleasant people to work with
4. They seem well respected among other contractor

I really enjoy doing business with P&H Heating, and look forward to growing their business in the future.

Mark Newald  
Behler-Young Company  
2501 Roberts St.  
Muskegon, MI 49444  
231-733-4421