



Concrete Sawing, Drilling and Breaking

February 9, 2006

Mr. Graham Hoad
President/CEO
Sales Tax Resource Group
16882 Bolsa Chica, Suite 206
Huntington Beach, California 92649

Dear Mr. Hoad:

On behalf of Penhall Company, I would like to commend all of you at Sales Tax Resource Group on a job well done regarding our California sales issues. Your professionalism, expertise and hard work resulted in a substantial reduction of our California sales tax audit liability with very little effort on our part. You were also able to obtain refunds to further offset the liability. Good job!

While we originally retained your firm to reduce our California sales tax audit liability, it quickly became apparent that your knowledge and expertise was not limited to California but included other states, as well. We look forward to having you review our audits in other states in the future.

We truly appreciate all the effort put forth by your firm and would recommend Sales Tax Resource Group to any company in need of assistance with their sales tax audits or other sales tax matters.

Sincerely,

A handwritten signature in blue ink, appearing to read "Carmella Hume". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Carmella Hume
Director of Finance