

OLIVER & COMPANY

A CALIFORNIA CORPORATION
BERKELEY/RICHMOND

September 27, 2010

Re: Michael Schaller
Letter of Introduction and Recommendation

To Whom It May Concern:

Thank you for taking the time to review this letter and my comments regarding Michael Schaller. I first met Michael when he was working for Oliver & Company, Inc. in February of 2008 as a temporary accounting and administrative support person from Office Team.

Our company had many challenges in the accounting department including certified payroll compliance, subcontractor payment and lien release issues as well as insurance monitoring and verification procedures.

Michael quickly developed the knowledge and experience needed to review and input subcontractor agreements into the accounting system, post activity throughout the job and process payments including retention amounts after careful analysis and interaction with the project management team. After two months, Oliver offered Michael a position processing \$35M of annual subcontractor activity on a number of public work and private projects.

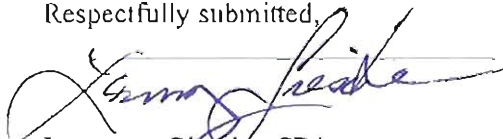
Michael took the initiative and produced a flow chart of our subcontractor billing and payment procedures which has been shared with the entire office. The flow chart is still in use today.

Many public work projects have local employment hiring requirements which must be monitored in addition to verifying proper prevailing wages rates by trade have been paid. Michael became familiar with two internet based certified payroll programs selected by clients of Oliver to be used on their jobs.

In addition to an exceptional capacity to learn and absorb new concepts, Michael has a wonderful attitude, was very punctual and had outstanding attendance in the two and one half years he worked for Oliver. The Company had a reduction in force during September of this year which impacted a number of people and departments. A twenty five year Oliver office employee has taken over Michael's responsibilities. When economic conditions improve, I would not hesitate to offer Michael another position with Oliver.

Please call me directly if you have any questions or would like to discuss this letter and Michael's experience in more detail.

Respectfully submitted,



Lawrence Gieseke, CPA
CFO - Oliver & Company, Inc.