

George J. Martin & Son, Inc.
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Specializing in Electrical Construction & Maintenance
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March 29, 2006

Collar City Auctions Realty & Management, Inc.
9423 Western Turnpike
Delanson, NY 12053-2105
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To Whom It May Concern:

We recently used Collar City Auctions Realty & Management, Inc. to auction off various construction equipment, trucks, machinery and materials. Collar City did an excellent job in recruiting people to attend. We were impressed by the large turnout and top dollar that was generated. The auction went smoothly as we expected, and we were pleased by the final outcome.

Collar City's staff prepared and re-organized the auction site and by doing so, maximized our dollar return. Their knowledge of trucks, equipment, machinery and inventory was very impressive and their site preparation provided a well groomed auction site, including cleaning and preparation of items being sold.

Their staff handled all pre-auction, auction day and post auction activities, collected all monies, including NYS Sales Tax and relieved our staff from the burdensome tasks involved with the liquidation of trucks, equipment and machinery and we could not have completed the liquidation of our own and have obtained equal results.

All in all it was a pleasure doing business with Collar City Auctions Realty & Management, Inc. and we would use them again for future auctions.

Sincerely,

Brian Hart, VP

Brian Hart
Vice President
George J. Martin & Son Inc.

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