

August 7, 2008

Shelly Murray
Department of Administration
Purchasing Division
2019 Washington Street, East
Charleston, WV 25311

Re: RFQ Number TAX09001

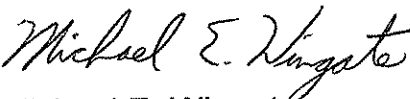
Dear Ms. Murray:

Thank you for the opportunity to attend the pre-bid conference on June 11, 2008, and for your responses to our follow-up questions.

Due to current contractual obligations for 2008/2009, we, regretfully, are not in a position to submit a bid on your project at this time.

Again, we appreciate the opportunity, and perhaps we can be of service at some future time.

Sincerely,


Michael E. Wingate

MEW:ca



Wingate Appraisal Service

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Reassessment Specialists