



Joyce Steel Erection, Inc.

P.O. BOX 8466
LONGVIEW, TEXAS 75607
(903) 757-3061



May 6th 2019

Dear Mike,

Now that the dust has settled and I've had a moment to catch my breath, I wanted to take a moment to express my sincerest gratitude on behalf of our family and the team at Joyce Crane. For the past 20+ years, we have looked to Jain & Jain to take care of our business and personal accounting needs – from the annual audit of our business to tax compliance for our businesses and our family.

While there are many firms that could have handled our needs closer to Longview, we initially chose Jain & Jain because of the strong references we received from our trusted advisors. Looking back, I am convinced that the Ritz-Carlton caliber white-glove client service we have grown accustomed to at Jain & Jain could not have been matched anywhere else.

During those early years, before the internet and personal computers became commonplace, I fondly recall how ya'll would drive to Longview with your personal computers, monitors, etc. in tow to be as efficient as possible and minimize any disruption to our team. While times have certainly changed, your thoughtfulness, diligence and proactive tax planning have inspired a high level of confidence and trust that has allowed me focus on my business.

It should come as no surprise then that when it came time to consider the potential sale of our business, you were the very first person I brought into my inner circle. As one of my most trusted advisors, I knew that you would pay great attention to fully understand our underlying objectives from both a business and personal perspective. Over the course of the past eight months, you were instrumental in countless ways. Even still, I'll list a few worth mentioning below:

- Planning for and attending our first meeting with Berkshire Hathaway,
- Helping us select legal counsel,
- Proactively implementing a tax planning strategy that saved millions
- Actively steering our working capital negotiations with the buyers
- Following through with the buyer even after the close of the sale

It was a tremendous testament to your character and the way you run your business that you did so much for us well below our internal budget for this transaction.

While our relationship may have started with you and Rajni serving as our CPAs, it is one that has grown to an enduring life-long friendship. Lou-Ann and I are both truly grateful for all of the support you have provided over the years and we are proud to call you our friends. Thank you.

Sincerely,

Joe-Bob Joyce