



June 8, 2007

Nancy Barrette
Managing Director - Investments
Wachovia Securities, LLC
255 E. Brown Street, Suite 400
Birmingham, MI 48012

To Whom It May Concern:

Spalding DeDecker Associates has participated in the ACEC Trust since 2005. We have been very satisfied with the 401(k) plan offered by the Trust, including each of its components.

Nancy Barrette (Wachovia) has been very responsive to our needs as a client. Our questions and requests for information are acted upon very quickly. She has provided and coordinated training for our employees and has been an excellent resource for them.

Prudential Retirement has provided top-notch employee statements and web-sites. In fact, the statements and website provided by Prudential were among the finest we saw when conducting our review of 401(k) administrators. Prudential also facilitated our conversion, which was extremely smooth and painless. They were very organized and professional.

The Trust uses RBC Dain Rauscher as its financial advisor and fund performance is reviewed on a regular basis.

By having the clearly defined roles discussed above, the ACEC Trust provides the highest level of fiduciary coverage of any 401(k) plan we reviewed. We view this as the true strength of the Trust.

Overall, we are extremely satisfied with service and overall performance of the ACEC Trust and would highly recommend them to any firm considering a 401(k) plan or administrator change.

Sincerely,

Spalding DeDecker Associates

Steve Benedettini
Controller
Trustee