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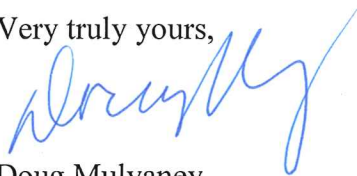
December 23, 2010

To Whom It May Concern:

Lippke Cartwright & Roberts, Inc. has represented our company in numerous development transactions over the last several years. Their service to us has been primarily civil engineering and site development. They perform high quality work and deliver their plans on time. They are also excellent in working with other professionals and governmental entities to help bring our development projects to successful conclusions.

We highly recommend them without qualification. If you would like more detail on their work for us or want to discuss this matter further, please do not hesitate to contact me.

Very truly yours,



Doug Mulvaney
President