

# HUNGERFORD & CO. Certified Public Accountants

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A Professional Corporation

October 14, 2008

To Whom It May Concern:

I am a partner in the firm of Hungerford & Co. We are the appointed, outside, certified public accounting firm for various construction entities in Detroit and Las Vegas.

I have had the opportunity to work with Tina Dortch for the past four years. As Vice President of General Administration, Mrs. Dortch was in charge of the day-to-day operations of these businesses and participated in the strategic planning. She also assisted in extended litigation issues lasting for nine months.

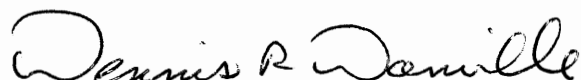
Mrs. Dortch was responsible for business planning and financial forecasting. She oversaw the administrative and accounting functions and work product, as well as managing project priorities. Mrs. Dortch facilitated and assisted in the annual report and tax return process, evaluation of risk, and performed analytical analysis and conclusions for the management team.

I observed Mrs. Dortch to be a dedicated, honest, hardworking and loyal employee. She displayed excellent management skills. A self-starter who worked well with the management team, Mrs. Dortch was always ready to take on the many challenges of a fast paced, executive level position.

If I can be of further assistance, please do not hesitate to contact me.

Sincerely,

HUNGERFORD & CO.



Dennis R. Danville

DRD/nr