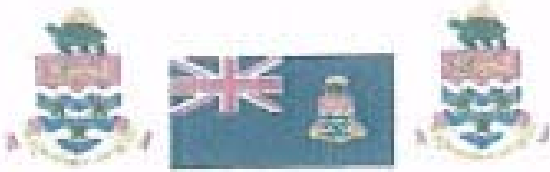


AVENDELL INVESTMENTS INC.
82 Grand Pavilion Commercial Centre
West Bay Road P O Box 10335
Grand Cayman KY 1-1003
Cayman Islands



January 2, 2009

Mr. Steven May
Palm Beach Gardens Construction
Palm Beach Gardens, FL

Dear Steven:

I'm writing this letter to any and all potential clients of Palm Beach Gardens Construction in order to express my complete satisfaction with the remodeling job that was performed on our home in Palm Beach Gardens by this firm. It is not mere hyperbole when I say that the artistry and supreme craftsmanship displayed by this firm is beyond compare.

When Mr. May undertook our remodeling project, he was charged with the rather daunting task of transforming our home's core design from that of a uniform, somewhat pedestrian layout, to that of a innovative uniquely inspired design.

Although a complete description of all of Mr. May's design improvements are too numerous to list, some of the major ones included:

- A Complete redesign of the master bath, installing a state of the art "far infrared" sauna, seamless shower enclosure and marble tiles.
- A complete redesign of all en-suite guest bathrooms.
- Installation of Brazilian Walnut Hardwood floors in a diagonal configuration, in order to blend with the diagonally laid marble.
- The design and construction of a 1,000 bottle wine cellar.
- Installation of custom crown molding and window casings throughout the house.



*Avendell Investments founded in 1996 as an International Investment and Holding company in the Cayman Islands.
The 800-888-8888 Banking center in the World, with over 1.5 million in banking assets and loans to 275 International Banks.*



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802 Grand Pavilion Commercial Centre
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In closing, it is with great pleasure and forethought that I recommend, without reservation, Palm Beach Gardens Construction to anyone who desires the utmost in quality and design.

Sincerely,

Dr. Randolph A. Turpin
Director