



May 31, 2007

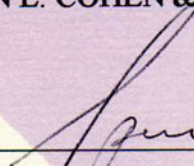
To Whom It May Concern:

We have been working with D& S Construction for the past twenty (20) years. We have found them to be trustworthy, and knowledgeable about the construction business. Don Vander Linde, President, of D&S Construction, has proven himself to us and our clients as he has completed the jobs in a workmanlike manner and on time. I have no hesitation to recommend Don Vander Linde for any project. D&S Construction has constructed projects for this office from 2,000 square foot restaurants to 10,000 square foot medical offices as well as one (1) and two (2)-story commercial buildings. His forte has been interior build-outs for both restaurants and medical spaces.

We highly recommend D&S Construction to anyone for any type of project that needs to be constructed as Mr. Vander Linde is on the top of our bidding list for all projects from our office.

Very truly yours,

STEVEN L. COHEN & ASSOCIATES, P.A.

By: 

STEVEN L. COHEN, PRESIDENT