

EMMERSON

Construction, Inc. License # 775773
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September 25, 2006

To Whom it May Concern:

Emmerson Construction, Inc. awarded the contract for finish carpentry on our Fairbanks Ridge project to C-ME Trim. Fairbanks Ridge, recently completed, is a 204 unit apartment community located in the Rancho Bernardo area of San Diego and was constructed at a cost of over \$50 million.

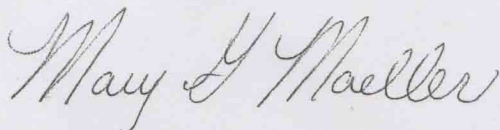
We were very pleased with C-ME Trim's performance as a subcontractor on this important project. They met their required milestone dates and worked with the other subcontractors to insure the construction schedule was on time; there were no delays in their scope of work and the quality of their work was outstanding.

C-ME Trim has an excellent staff, both in the field and in their office. Their professionalism and attention to detail was greatly appreciated.

We have begun another project in Carlsbad, CA and have awarded the contract for finish carpentry to C-ME Trim. We are very pleased to be working with them again.

Please feel free to contact me if you have any questions or need further information;

Sincerely,



Mary G. Moeller
Assistant Project Manager
Emmerson Construction, Inc.
(858) 583-1095