

## **Jennings Management Corp.**

*Jennings Investments I, LLC • L.K. Jennings Family Investments, Ltd. • Jennings Investments II, LLC*

Real Estate Investment and Development Companies

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August 16, 2007

To Whom It May Concern:

As a land investment and development firm with numerous projects, our company has enjoyed its relationship with Excel Engineering for many years.

Excel's professional and knowledgeable team has always been responsive and precise, and has done an excellent job in managing the engineering and land development challenges which we have faced together. Top personnel are very accessible, and their experience in agency rules, codes and negotiations is invaluable to us.

We look forward to working with Excel Engineering in the future, and would recommend Excel to anyone in need of a professional and reasonably priced firm for all engineering and project management needs.

Sincerely,



Dean K. Jennings  
President