

CDR Excavating Corp.

1485 Plymouth Avenue
Mount Dora, FL 32757
352-735-3302

January 2, 2005

To Whom It May Concern:

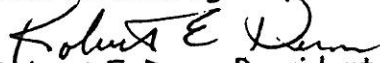
I have had the privilege of working with Mr. Julian Coto of Excel Engineering Consultants, Inc. since the fall of 2000. Mr. Coto's knowledge is outstanding in the areas of land development, water treatment facilities, and environmental services.

Throughout our working relationship, I have found Mr. Coto to stay in direct contact with the contractors for the duration of the development and completion processes. He personally answers technical questions and is easily accessible. In addition, the entire staff of Excel Engineering Consultants is professional, well informed, and supportive. Any problems that may arise during construction are handled quickly and efficiently. Attention is paid to details and deadlines are successfully met.

I would not hesitate to work with or recommend Mr. Coto and his staff for another project of any magnitude. I can be reached at 352-516-0555 if there are any future questions.

Yours truly,

~~CDR Excavating Corporation~~


Robert E. Dunn, President