

May 31, 2006

Mr. Bill Eshenbaugh
Eshenbaugh Land Company
2502 N. Rocky Point Drive, Suite 675
Tampa, Florida 33607

RE: Lakeside – Pasco County, Florida

Dear Bill:

We appreciate all your hard work on the marketing and successful closing of the Lakeside project. As you already know, we selected you for several reasons: i) your superior market knowledge, ii) your knowledge and good relationship with all of the players in the market and iii) proven track record.

We believe that your efforts added considerable value throughout the transaction; from the marketing materials to the site tours to the contract negotiations to the due diligence efforts to the closing.

We will definitely look forward to the opportunity to work with you again and would recommend you highly to anyone seeking the skills of a highly professional land broker.

Sincerely,

Lakeside Land Holdings, LLC



Timothy C. Ramm