

April 9, 2008

Mr. Bill Eshenbaugh
2502 North Rocky Point Drive
Suite 675
Tampa, FL 33607

Re: Letter of Recommendation

To Whom It May Concern:

Phillips Development and Realty had the pleasure of working with Bill Eshenbaugh on a recent land purchase in the Brandon area of Tampa. We found him and his staff to be an extremely capable commercial real estate brokerage. Their knowledge of the local market, comparable sales, and zoning codes proved to be a great benefit throughout this transaction. Their willingness to go the extra mile with both the seller and buyer played a large role in the success of this somewhat complicated transaction. We look forward to working with The Eshenbaugh Land Company on future transactions and we highly recommend their services to others.

Respectfully,



Donald E. Phillips

