

SAAD & VALLAS REALTY GROUP, L. L. C.

GREGORY B. SAAD, CCIM
JOHN P. VALLAS, JR.

3601 SPRING HILL BUSINESS PARK
SUITE 200 - SECOND FLOOR
MOBILE, ALABAMA 36608
TELEPHONE (251) 478-7223
TOLL FREE: 866-756-7223

MAILING ADDRESS
POST OFFICE BOX 9669
MOBILE, ALABAMA 36691
FACSIMILE (251) 478-3508
EMAIL: SV@SAAD.COM
WEB: [HTTP://WWW.SAAD.COM](http://WWW.SAAD.COM)

March 7, 2007

Concord Engineering
Post Office Box 268
Concord, North Carolina 28026-0268

Re: Edwin Watts Golf, Concord, North Carolina.

Dear Alex:

CESI provided Saad & Vallas Realty Group, LLC exemplary service for the construction of Edwin Watts Golf Store located in Concord, NC. We contracted for CESI's professional services which included site engineering, surveying, geotechnical engineering, CMT, and construction management. CESI was involved in every aspect of the project phases from the initial survey to plan development review and approval through final construction administration.

Upon the start of construction, CESI provided construction management, inspections, and materials testing. On our behalf, they executed all pay requests and regularly visited the site to perform all required inspections.

CESI demonstrated professionalism and superior quality on all aspects of this project. We look forward to working with them in the future and highly recommend their services.

Sincerely,



John P. Vallas, Jr.



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CORPORATE AND CAPITAL SERVICES

AFFILIATED WITH
SAAD DEVELOPMENT CORPORATION

