

RECEIVED
SEP 21 2007

September 18, 2007

Mr. Noel E. Vargas
Master Plaster, Inc.
2116 N. Dixie Highway
Hollywood, FL 33020

RE: Letter of Recommendation

Dear Noel:

This letter confirms that Master Plaster has successfully completed the stucco work on the following projects for Suffolk:

- Coral Seaview
- Cosmopolitan Towers
- Harbor House Penthouse Renovation
- Shops of South Beach
- One City Plaza

Master Plaster's commitment to quality is as good as any stucco subcontractor in South Florida. Particularly your insistence that the substrate is properly prepared so that there are no long term issues with the stucco applications. Your ability to properly man and schedule the work is another big plus.

We consider Master Plaster one of our top tier subcontractors and look forward to many more successful projects together. Feel free to use my name as a reference going forward.

Very truly yours,

SUFFOLK CONSTRUCTION CO., INC.


Chris T. Kennedy
Vice President & Director of Operations

CTK/mw

O:\Exec\Admin\One City Plaza\Master Plaster Labor.091807.doc