

# NIELSON & COMPANY, INC.



THERE IS A DIFFERENCE...

October 3, 2007

To Whom It May Concern:

RE: ANF GROUP, INC.

Please be advised that we are the bonding agents for ANF Group, Inc. They are currently bonded with an A.M. Best Rated A/XV surety company.

If requested to do so, we are in a position to consider bonding single projects of approximately \$60 million with an aggregate program of approximately \$100 million. At the present time, ANF Group has \$5,924,251 of committed bonding obligations.

This letter is not an assumption of liability, nor is it a Bid or Performance and Payment Bond. It is issued only as a bonding reference requested by our client. Any surety credit issued would be based upon normal and standard underwriting criteria at the time of request.

I have had the opportunity to bond ANF Group, Inc. for many years. I can extend my highest recommendation on behalf of ANF. Over the many years that we have bonded this company, we have had nothing but positive feedback from the owners they work for and the subcontractors that work with them. ANF is, without question, one of the finest construction companies in Florida.

If you have any questions, please don't hesitate to advise me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "CJN", is written over the typed name "Charles J. Nielson".

Charles J. Nielson  
President

CJN/cb

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