

DONALD R. INGALLS  
ATTORNEY AT LAW

HP Associates, Inc.  
31139 Via Colinas, #204  
Westlake Village, CA 91362

December 8, 2009

Attn: Bruce Parton

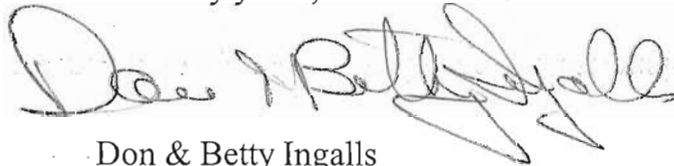
Dear Bruce,

Just a quick note of thanks for all your efforts in rebuilding our home. A house fire is one of the real traumas in anyone's life and now that the ordeal is over, we feel very fortunate to have had HP as our contractor.

You proceeded with the construction process quickly and professionally, were very organized and receptive to our ideas. We appreciate your effort in clearly explaining what was being done and why. Betty and I are very pleased with the finished product that is updated, functional and beautiful.

It is with the utmost confidence that we would recommend you to anyone facing rebuilding their home. We know that they will be very happy with choosing you and very pleased with the result.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Don & Betty Ingalls". The signature is written in a cursive, flowing style.

Don & Betty Ingalls

DRI:tr