

January 1, 2006

Mr. Jeff Peterson
James Peterson Sons, Inc.
P.O. Box 120
Medford, WI 54451

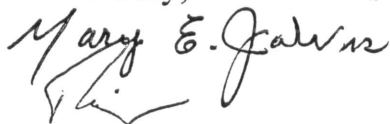
We wanted to express in writing how pleased we are with the work that you have done for us over the past two years. We are delighted with the culvert placements, walking paths, grass seeding, finished pond, and the overall landscaping of the property.

We appreciate your company's professional and efficient approach. Your project managers, Dave and Mike, were well organized and consistently included us in the process by seeking out and respecting our opinions on an ongoing basis. Your workers were very courteous and respected our land at all times.

The project progressed in a timely and efficient manner, paying attention to deadlines, and details of the agreement. We especially appreciated the final phase or restoration of the land. We believe your planning and quality of work enhanced the overall use and appeal of the land.

We thank you for your professional approach and follow through. Please feel comfortable in using us for a recommendation and also feel free to show our project to future prospective customers if you wish.

Yours truly,

A handwritten signature in cursive script that reads "Mary E. Jarvis". The signature is written in dark ink and is positioned above the printed name.

Richard A. & Mary E. Jarvis