

July 11, 2008

Paul Grunloh
AKRA Builders, Inc.
P.O. Box 1225
Effingham, IL 62401

Dear Paul:

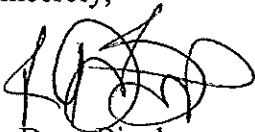
We are honored to provide a reference letter attesting to our experience with your organization.

AKRA Builders, Inc. has constructed numerous projects for Agracel over the past 14 years. In total, Agracel has spent over \$100,000,000 with your firm for one reason-performance. From project conception to completion, AKRA is an integral tool to making each project a reality.

The quality of AKRA projects is excellent. Your buildings are extremely versatile and cost effective.

We look forward to continuing our relationship with AKRA Builders, Inc. in the years to come.

Sincerely,



R. Dean Bingham
President