

July 21, 2008

RE: Letter of Recommendation - Howard's Rug Company

To Whom it May Concern:

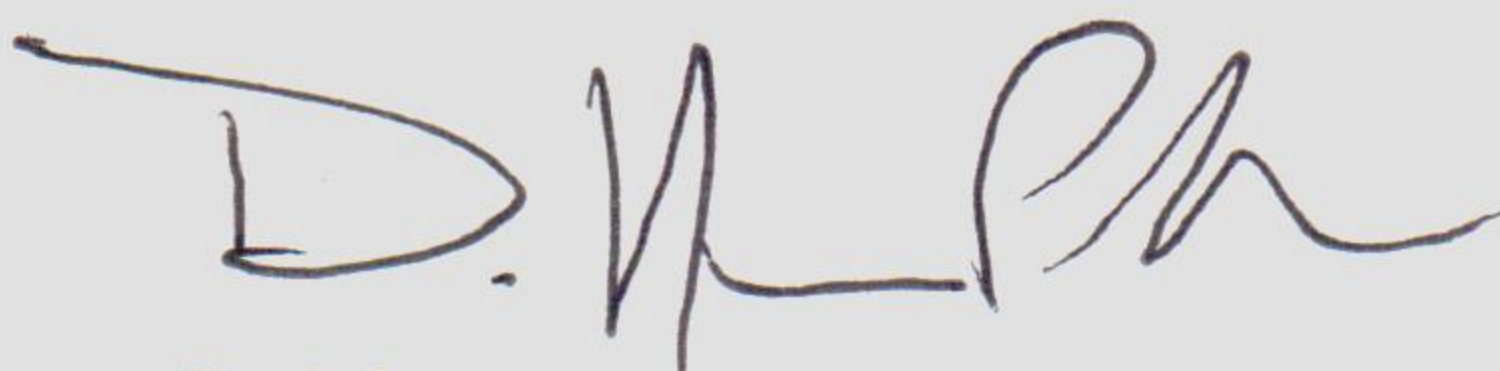
This letter is to express the satisfaction that our company, Nielsen Construction Ca., Inc. has had in our dealings with Howard's Rug Company during the past several years. Nielsen Construction Ca. has had the pleasure and opportunity to work with Howard's Rug on numerous projects.

Each and every one of these projects was completed within the contract time and budgets allowed. The work was performed in a professional and courteous manner. Howard's Rug provided all necessary manpower to keep the projects moving on schedule. The quality of workmanship was consistently above industry standards. The Howard's Rug team would anticipate potential problems, head them off at the pass and avoid delays or excessive added cost to the project. They are a pleasure to do business with and have made all of the projects we performed together flow smoothly.

Additionally, Kathy Kennedy assisted us in the design elements of our new office space. Her recommendations were excellent and cost effective. On a personal note, I have known Rob Hailey, the president of Howard's Rug, for almost a decade now, and have grown to consider him as a friend and one of the most ethical businessmen in San Diego.

Please feel free to contact me should you have any questions regarding the above information.

Sincerely,



D. Nielsen Pollock
President
Nielsen Construction Ca., Inc.

