



April 12, 2011

Re: Steve Loos, Appraiser

To Whom It May Concern:

I have employed Steve Loos in several property appraisals that were both simple (residential) and complicated (commercial and agricultural land). Generally, the appraisals are for estate and income tax purposes.

In all cases, Mr. Loos turns out a very complete and informative appraisal. His appraisals are well researched and thorough. In fact, in a couple of cases, his research on the property revealed information unknown to the owners of the property.

I strongly recommend Mr. Looks as an appraiser.

Sincerely,

RUSCONI, FOSTER & THOMAS

J. CRANDALL FOSTER