

SIMON™

August 19, 2008

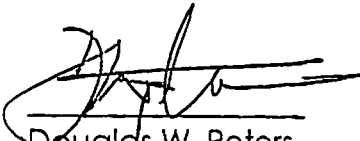
To all Concerned,

This recommendation letter is written on behalf of Procter McInnis, of McInnis Builders, LLC. Almost two years ago Simon approached McInnis with the challenge to create custom storefronts for our new outdoor lifestyle mall in Panama City Florida.

McInnis met and exceeded the challenge and was instrumental in the design and construction of over 1 millions dollars of custom design and custom color storefronts using Jeld Wen window products. The design also included hurricane resistant glass and per Panama City regulations a product called "Turtle Glass" to reduce nighttime ambient lighting levels.

McInnis also completed many projects on site for various local and national Tenants and I understand from all of them they are very pleased with his work, and so is Simon.

Sincerely,



Douglas W. Peters
Sr. Tenant Coordinator

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