

RIVLAWN HOLDINGS LTD.
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February 8, 2006

TO WHOM IT MAY CONCERN

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Please accept this letter as a reference for Sheppard Pearl Water Proofing
(Mr. Andy C. Tsang).

Sheppard Pearl has been doing various kinds of work for Rivlawn Holdings, and
and related Companies, since 2000.

The work has always been very professional and totally satisfactory.

We are very happy to recommend this Company.

Yours very truly,
RIVLAWN HOLDINGS LIMITED



Ben Gerstein
President