Mayport Housing Partnership Ltd.

January 14, 2009

Re:

Letter of Recommendation Townsend Roofing and Construction Services, Inc. 10418 New Berlin Road, Unit 115

Jacksonville, FL 32226

Dear Sir,

I am the owner of a 200 unit apartment complex. Townsend Roofing, under the direction of Chris Townsend, has completed the re-roofing for the buildings at the address below.

Townsend Roofing offered a competitive price and was professional and courteous to our tenants throughout the re-roofing project. We recommend them for their quality, workmanship, competitiveness of their pricing and getting the job done right, fast and painless. We would use them for future work.

Please feel free to contact me at the office at 904-641-1995 or Joe Birch at 904-612-4091.

Sincerely,

Peter R. Perpignano

Mayport Housing Partnership, Ltd.

1700 Mindanao Drive

Jacksonville, FL 32246