

February 1, 2012

Mr. Rocco Morelli Superior Ideas 26 Racine Road Etobicoke, ON, M9W 2Z3

Dear Rocco,

RE: OAK RIDGE'S RETIREMENT RESIDENCE – CABINETRY AND MILLWORK

Further to our recent conversations, we wish to write a letter of appreciation for the cabinetry and millwork provided for the Oak Ridge's Retirement Residence project in Richmond Hill. Over the years we have worked with various companies. It is a pleasure to be working with a team that is responsive to the needs of their clients and all on site construction changes.

From the initial stages in the fall of 2010 of project overview with Rocco Morelli, through to the end of installation with John Purnell and his crew, we feel that we have worked as a team. Not only have your employees been a pleasure to work with but they are dependable, responsible and dedicated, which is a hard commodity to find on construction sites these days. The type of work that is performed is similar to that of past years, where it was about getting the job done right, as opposed to cutting corners. It is a great pleasure working with people that are attentive and are willing to work with us and our schedules in getting tasks accomplished!

We look forward to working with you and your company on future projects.

Should you have any questions or concerns, please do not hesitate to contact the undersigned.

Yours truly,

Armour Heights Developments Inc.

Per: Frank Mazzotta

President