

Pleasant Lawn Excavating, L.L.C.

**Doug Kaptein
11385 Cameron Ave.
Allendale, MI. 49401
616-892-6471**

September 18, 2003

Lubbers & Associates, LLC
Attn: Mr. Thaddeus Lubbers
150 Suncrest Court
Grandville, MI 49418

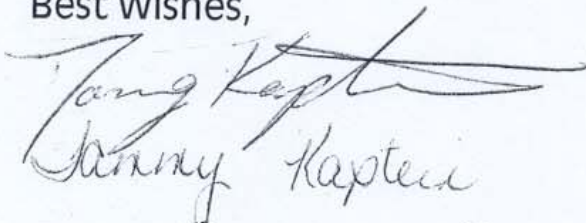
Dear Thad:

Thank you for your assistance in helping us work through the piles of issues to get our business up and running smoothly. The advice and help you provided to us saved us thousands of dollars and tons of time.

With your help we were able to find the truck, trailer, excavator and equipment we needed to run our excavating business. In less than a month, we set up our business, organized as a limited liability company, and purchased the equipment and insurance we needed. We dug our first hole less than thirty days after you completed our business plan.

As of today, we are on track and not looking back. We thank you and continue to give your name to friends and business people who we feel would benefit from your services. Keep the ideas coming!

Best Wishes,


Doug Kaptein