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August 17, 2010

To whom it may concern:

In 1985 when A. Duda & Sons, Inc. made the decision to convert the 40,000 acre Cocoa Ranch to a real estate development, we were fortunate to engage The Steele Group, and more specifically Val Steele, to help in our early planning.

Val's knowledge of the community and experience in local, state and federal permitting was invaluable to us.

Through the efforts of The Steele Group, we were able to seed the early real estate development with acquisitions and sales of certain key properties.

Val has 40 years of experience in central Florida. He has served on several community boards and he is able to bring that knowledge and experience to bear on complex real estate matters.

We at DUDA and the Duda family consider Val to be a man of trust, wisdom and strength.

I have no hesitation in recommending Val for most any job in the real estate industry.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph A. Duda". The signature is fluid and cursive, with a large initial "J".

Joseph A. Duda  
Chief Executive Officer