

AEC WORKS LIMITED

(Architecture, Engineering, Construction.)



(Incorp. in Nigeria RC.481939)

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March 28, 2006

Pioneer Equipment Company
11111 - 70 San Jose Blv d. #325
Jacksonville, Florida U.S.A.

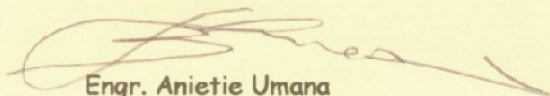
Dear Michel Allen

RECOMMENDATION LETTER

We will like to express our satisfaction with the services as well as the equipment supplied to us by your Company as listed below:

- 1-1994/8 Double Drum Roller, orops12/13 ton
- 1-1994/8 Tire Roller, orops10/12 ton
- 1-1996/8 Blow Knox Tire Paver, 4/5 meter screen
- 1-1997/2001 50 ton Low Loader, Gooseneck w/Hydraulic detach tandem axle
- 1-1993/6 Mack Truck Head
- 2-1993/6 Mack CH613 Tippers, tandem axle

We look forward to having more business transaction with your Company in the future.



Engr. Anietie Umana
Managing Director