

SANTA SEDE (NIGERIA) LTD.

* Civil/Electrical Engineering * Transportation * Car/Plant Hire Services

Our Ref:

Date:

25 April 2007

Michel Allen Pioneer Equipment 8515 Baymeadows Way, #102 Jacksonville, FL 32256

Dear Michel.

As one of the major crane hire companies in Port Harcourt Nigeria providing service to major oil companies like Shell, Total Elf and ExxonMobil, Santa Sede is grateful to have Pioneer Equipment as a steady supplier of quality cranes from the U.S.

Since 2005 Santa Sede has purchased over 10 pieces of equipment from Pioneer, which include All Terrain, Rough Terrain and Hydraulic Truck Grove Cranes ranging from 30 to 80 Tons. We are satisfied with the machines' performance and are in the process of ordering additional cranes from Pioneer.

Pioneer has met our expectations enabling us to provide consistent service to our clients in Nigeria. In fact our relationship with Pioneer Equipment has grown into a partner ship whereby Pioneer provides after sales service in terms of parts and boom repairs.

We look forward to growing together with Pioneer to meet the much anticipated growth in future demand in crane hire.

Best Regards,

Chief Maduson

Santa Sede Nigeria Limited

Port Harcourt, Nigeria