

CLAYCO

THE ART & SCIENCE OF BUILDING

March 19, 2009

Jason Kuckler
PAR Development, Inc.
2863 St. Rose Parkway
Henderson, NV 89052

Dear Jason,

On behalf of the entire Clayco Realty Group team, I would like to express our complete satisfaction of your development and construction consulting services on our Citigroup Las Vegas project. All of the obstacles we encountered through the development and construction process were handled as though PAR Development were part of our company.

In order for our business to be successful, we are required to receive fair market construction costs and to meet a schedule for project completion. As a Missouri based firm, it was critical to have PAR Development on board to take the initiative in overcoming hurdles, to work with our consultants and contractors, and ultimately achieve our goals in a timely and cost efficient manner.

Thank you for all your assistance and I highly recommend your company to others.

Sincerely,



Lance Cage, PE LEED AP
Senior Vice President