

March 30, 2004

Mr. Robert K. Dawson
President
Dawson & Associates
1225 I Street, N.W., Suite 250
Washington, D.C. 20005

Dear Bob:

With the outcome of the Parker Daniels 404 permit successfully concluded, I want to express the appreciation of The Jack Parker Corporation for the superior performance of Dawson and Associates. The level of professionalism displayed by you and your entire team was truly impressive. Bernie Goode, Bert Heimer, Dave Barrows, Joe Doddridge, and Dick Sanderson each played significant roles in this difficult but winning effort. Your team worked with my staff led by Kevin Higginson and our local consultants led by Steve Mitchell in a seamless fashion.

Your efforts enhanced and strengthened each level of participation appreciably. It was an outstanding example of teamwork that I continue to point to as how things should work.

When we approached you last year to assist us in obtaining the requisite Federal permits, we were mired in a seemingly intractable dispute with the Army Corps of Engineers. The issuance of a Clean Water Act section 404 permit was complicated by expression of intent by the Environmental Protection Agency to elevate any permit to the Washington Headquarters of both agencies for final resolution. This brought the specter of a time consuming battle that could have been the death knell of our development.

The regulatory issues facing us were difficult to understand since we had selected the Parker Daniel site, after investigating other alternatives, because it would result in the least amount of environmental damage, provide onsite mitigation and give the City of Fort Myers a Jack Parker constructed sewer and water system to provide more efficient service for the whole area. Your intimate knowledge of the law, regulations, and the written and unwritten policies and preferences of the federal agencies and your ability to articulate the pro-environmental steps The Jack Parker Company was taking, often at great expense, helped us all along the way.

The entrance of the Dawson and Associate team brought about an immediate change to each of the regulatory agencies. It became apparent to me that the by adhering to sound science and environmental standards, using your insight into the workings of each of the regulatory frameworks, and by being able to get through to the decision makers, many of whom you and your colleagues have known and worked with for many years, you made the project possible.

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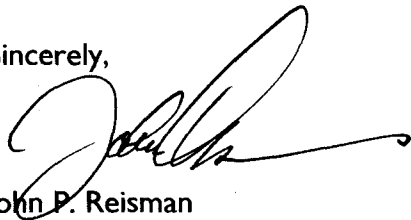
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I am particularly pleased because there is a strong public need for well built, reasonably priced homes in the Fort Myers area and the city can add over a million dollars per year to its ad valorem tax revenues in the future. Critically needed jobs also will be added to the region both during construction and in future services for the new homes.

It is without a doubt that had Dawson and Associates not played the role for us that you did, we could not have been able to construct this beneficial development for the citizens of Fort Myers and those who wish to join us on the beautiful West Coast of Florida. You found an environmentally beneficial path through the maze of issues and delivered the necessary permits on time and as promised. For that you have my enduring admiration and appreciation.

Should The Jack Parker Corporation find itself in need of your services in the future, you may be assured that you and your thoroughly professional team will be called into play again.

Sincerely,

A handwritten signature in black ink, appearing to read 'John P. Reisman', with a long horizontal flourish extending to the right.

John P. Reisman
President

JPR:ecs