

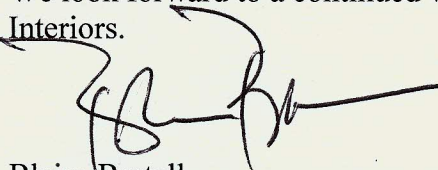
February 9, 2012

To Whom It May Concern:

I had the opportunity to work with Esteban Interiors over the past year on several interior design projects for JC Resorts, and I express my appreciation for the excellent service they provided. I offer a high recommendation for their valued expertise in the design field.

Esteban Interiors created a design theme for our Rancho Bernardo Inn Sport Bar in San Diego County, as well as bathroom renovations at the Inn, and the Surf & Sand Resort in Laguna Beach, California. Throughout the design process, the cooperation and collaboration with our management team met and exceeded our needs and high standards of rather challenging projects. They continue to deliver projects that enhance the overall look and add tremendous value to our properties. We have been consistently pleased with their unique sense of style and quality of work!

We look forward to a continued working relationship for future projects with Esteban Interiors.



Blaise Bartell
Vice President of Hotel Operations
JC Resorts