

New Bethel Baptist Church  
1156 Mount Moriah Church Rd.  
Clinton, NC 28328

February 21, 2006

Everette Bland and Steven Bland  
Commercial Refinishing & Restoration  
PO Box 864  
Salemberg, NC 28385

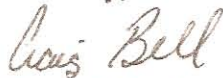
Gentlemen:

On behalf of the Property and Maintenance Committee of New Bethel Baptist Church, I thank you for the excellent services you provided to us in 2005.

In February 2005 New Bethel Baptist Church began a renovating project to include reupholstering the pews and installing new carpet in the existing sanctuary. We also wanted to purchase some additional seating for the choir loft and an adjacent classroom. Your knowledge of church sanctuary furniture, your professionalism in providing samples of your materials, and your expert consultations were instrumental in resolving our many concerns during this project and greatly appreciated. Further your concern for our needs and the attention given to them with regards to price and material contents enabled us to make timely and budgetary sound decisions. When those decisions were finalized and you were given the task, you completed your commitment in a most timely manner.

This Committee, and church congregation, agrees the workmanship is of the highest quality. If and when we should pursue other projects, we will certainly recommend your company to provide services for our needs.

Sincerely,



Craig Bell, Chairman  
Property and Maintenance Committee