



Turtleback Mountain Resort
PO Box 990
Elephant Butte, NM 87935

April 20, 2010

Mr. Joe Petrash
Borders Golf Group, LLC
561 Keystone Ave #679
Reno, Nevada 89503

Dear Joe:

Congratulations to you, Bill and Martha on a job well done.

The experts you brought to our project were exceptionally talented and were successful at identifying many practical and affordable opportunities for us to improve our service quality and our profitability.

We especially appreciate the many marketing ideas from Martha and the way Chef Michael related to our Chef Tom.

All in all we are pleased to recommend Borders Golf Group to anyone needing an independent review of their facilities.

We wish you great success and look forward to a follow up engagement in a year or so.

Sincerely,

Jack Whitt