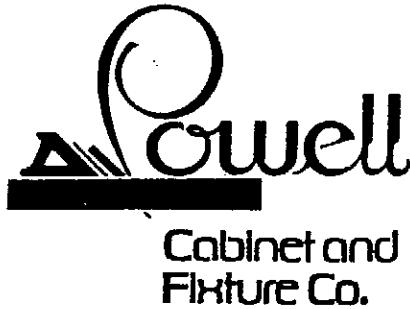




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Re; C. Nicholas Pereos Attorney at Law

1/14/2013

Recently, our company completed a four week trial in Las Vegas, Nevada. We had retained C. Nicholas Pereos as our attorney. Although we had known him for many years, our company, for the most part has been litigation free for our sixty years in operation. We are a high end architectural millwork firm that has specialized in the interiors of hotel casinos throughout Nevada and parts of the greater United States. We have provided products for MGM, Harrah's Corporation, & Wynn Design & Development just to name a few. In 2009 after the M Resort Casino and Spa project in Las Vegas was completed we were preemptively sued by Marnell Corrao Associates (the general contractor) by reason of a lien that we had filed on the M project for their (Marnell's) failure to pay the balance of our contract. The sum owed to us was approximately \$2.6 million dollars. We also filed a counterclaim. Due to this litigation and the economy we had shuttered all operations in 2010; with this in mind we had limited finances for this case. At trial Marnell Corrao Associates had consistent representation of four attorneys, a jury consultant, an IT specialist who used PowerPoint presentations and who also recorded and played back my own trial testimony, and also a wealth of additional resources. I had commented to Mr. Pereos "that, had I not witnessed this display from the opposition I would have never believed it. It was like watching our trial being played out as a Hollywood production." In the end after three and a half years and a four (4) week trial, the jury deliberated for approximately four (4) hours and unanimously awarded us everything we had asked for in our counterclaim. During those four (4) weeks at trial, I had the opportunity to not only work with our attorney but, to watch how he presented the central theme of our case from jury selection through closing arguments. I witnessed how he was able to maneuver around an inherent problem that we faced with a judge who was enamored with the sizable force and productions of the opposing legal team. I now agree with Mr. Pereos's comment, "the dynamics in the courtroom will weigh heavily with the jury".

Mr. Pereos has our unwavering gratitude and our highest recommendation.

Powell Cabinet & Fixture Co.

Willis E. "Bill" Powell

President