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Building Structures. Building Relationships.

November 8, 2013

RE: Piedmont Land & Timber 826 N. Elm Street Greensboro, North Carolina 27401

To Whom It May Concern:

Piedmont Land & Timber recently harvested timber from approximately 100 acres of land located on National Service Rd. in Guilford County, owned, managed and operated by Samet Corp and our affiliated companies. Piedmont demonstrated exemplary performance in the areas of Logging, managing all Forest Practice Guidelines and meeting all of our Timber Harvesting Goals. Most importantly to us, they led the effort to defer payment of the property taxes on the tract with the Present-Use-Value for Forestry Program, reducing our annual Guilford County property taxes by approximately 90%.

Overall Piedmont Land & Timber's professionalism and performance exceeded our expectations and they would be our first choice and future recommendation for any upcoming timber harvesting and forestry management projects.

Sincerely,

Samet Corporation

Brian Hall, LEED AP BD+C Preconstruction Project Manage