

December 4, 2006

Mr. Michael Pace Pace Landscaping 4442 East Highland Parkway Blasdell, New York 14219

Mike,

On behalf of the Board of Directors and the management team here at the Mount Calvary Cemetery Group we thank you for a job well done. With your help and guidance we "weathered" the October Storm and were able to carry out our mission of helping those in their time of need.

The morning of October 14, 2006 was an eye opener for all of us. Five cemeteries, 360 acres of property down trees, limbs and branches were everywhere. We asked ourselves where do we begin. After a week's time of handling this challenge on our own we knew we needed some help. You, your brother Dave and your entire staff quickly blended in with our field employees maximizing everyone's effort. The joint game plan developed with your help of how to attack the mounds of debris being piled roadside worked flawlessly. Having our guys stay one step ahead of yours kept everyone moving and on track.

Mike, you should be proud of the employees who shared in the clean up of our cemeteries. The professionalism, dedication and commitment displayed by your employees was obvious and reflective in the amount and quality of work that was accomplished each day. We never had to worry about what they were doing or where they were within our cemeteries. I would recommend the services of Pace Landscaping to anyone.

We are going to miss Hans, Andy and Matt. Our best to you and your family, we look forward to working with you in the future.

Professionally,

Jeffrey M. Reed Vice President