



MILLION DOLLAR ELM CASINO
1211 WEST 36TH STREET NORTH • TULSA, OK 74127

September 8, 2010

To Whom It May Concern:

This letter is to highly recommend Joseph Eve & Company for any financial, accounting, operational, management or consultant needs you may encounter. Joe Eve has provided world class support, guidance and efficiencies for our gaming operations. In effect, Joe and Company have gone to the extent of managing our accounting and finance operations for us, at a critical need time, and for an extended period. The result is a completely overhauled operation that now is capable of professionally managing our financial operations.

Beyond providing state of the art best practices, Joe and Company are extremely congenial and cordial to work with. They were always willing to do whatever had to be done to solution any problem or provide information needed. Joseph Eve & Company's continually demonstrated competency, combined with outstanding customer focus and support, are a rare and highly effective combination that have served us extremely well.

I can be contacted directly if further information is desired.

Sincerely,

Neil Cornelius
Chief Executive Officer
Osage Million Dollar Elm Casinos
918-699-7871