



July 24, 2006

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To Whom It May Concern:

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I have been a business associate of Bill Dowling for the past twenty years. In those twenty years I have had the opportunity to work with Mr. Dowling and his firm in various capacities and in different circumstances.

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During my tenure as an Executive Vice President of Club Corp, I had the opportunity to work alongside of Mr. Dowling in his position as one of the senior golf advisors for the company. Mr. Dowling ran one of the largest and most successful club golf operations in Club Corp. In addition he assisted in many other of the other golf related aspects of the company including merchandising, golf professional training and development, and in the creation and implementation of the corporate standards of operation.

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In my position as the owner of The Links at Land's End, Mr. Dowling's firm Integrity Golf Services has worked for me as the management consultant. His firm has been instrumental in improving all aspects of the club; including expense control, staffing and payroll costs, and revenue enhancement. Under his direction, The Links is having the best financial year in its six-year history.

In my position as the CEO and President of Evergreen Alliance Golf, Ltd, Mr. Dowling has assisted us with several projects and brings professionalism and practical knowledge to every aspect of club operations.

I highly recommend Integrity Golf Services for any club management assignment or any aspect of our business related to Member relations or golf operations.

Sincerely:

A handwritten signature in black ink, appearing to read 'Jo H. Munsch', written over a faint rectangular stamp.

Jo H. Munsch
President and CEO
EAGL