

April 3, 2008

To Whom It May Concern:

As former City Manager of the City of Tehachapi, it is with great pleasure that I recommend, and stand behind Tower Investments. During my nine years as City Manager, I had a number of opportunities to work with Tower. Whether it be through workout agreements on defaulted CFD's, or through direct relationships with themselves and other development partners, they, and their partners have always acted with the highest levels of professionalism, and ethics. The best part of working with Tower was that you could count on their word. Whatever Tower said they would do, they did, even without the protection of a contract. Their investment in Tehachapi was of great assistance to the economy of Tehachapi, and the economics of the City. It is unique in this day and age to work with a company that still believes a hand shake has meaning.

If you have any questions do not hesitate to call.

Regards,



Jason Caudle  
*Vice President*

**Kinsell, Newcomb, and De Dios**  
51 Washington Avenue  
Point Richmond, CA 94801  
(760) 444-1000  
(661) 476-7000(c)  
[jcaudle@kndinc.com](mailto:jcaudle@kndinc.com)