

From the Desk of

Paul A. Jeffries

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**Subject: Recommendation for Paul Nelson**

Dear Sir or Madam:

Until my recent retirement as CEO for AI Morrell Development, it has been my pleasure to observe the work and professionalism of Paul Nelson; it is without reservation that I recommend him to you for employment.

Paul's performance while working as an executive for AI Morrell Development (AMD) proved that he would be a valuable addition to any company.

Paul Joined AMD in 2003 as a Catering Manager supporting our dining facilities in Iraq. In 2005 Paul was promoted to operations manager for our \$300MM Government Water contract, and in 2009 Paul was promoted to VP and General Manager overseeing most operational aspects of our 6 water plants in Iraq, whose revenue exceeded \$132MM USD per year.

Paul has uniquely and consistently distinguished himself by use of his leadership skills. Paul has used his skills to motivate his team, initially overseeing the logistics and delivery of 60MM USD in equipment safely to 6 cities in Iraq. Later and he personally managed the on time and under budget the move of entire water bottling factory and operations from one Iraq City to another in 69 days (a \$7MM USD Project.)

Paul consistently received unsolicited complements from his direct reports and other company staff on his leadership and ability to collaborate across departmental lines and motivate his team to achieve extraordinary results in very difficult locations (Iraq) and environmental circumstances (dust, heat, and occasionally very limited commercial resources.)

Paul is intelligent and has good analytical and communication skills, and great common sense, and a strong sense. Paul has frequently managed significant cash resources and projects for us with both accuracy and integrity.

If his performance in our company is a good indication of how he would perform in yours, he would be an extremely positive asset to your program.

If I can be of any further assistance, or provide you with any further information, please do not hesitate to contact me.

Yours Sincerely,

Paul A. Jeffries  
Founder, P&M Capital LLC.