



September 22, 2007

Letter of Recommendation for
MLC & Associates, Inc.

To Whom It May Concern:

The purpose of this letter is to provide a recommendation for the firm of MLC & Associates, Inc.

The engagement with Borgata Hotel Casino and Spa was the first assignment that MLC had with a casino industry client. They quickly learned the intricacies concerning the business fundamentals of this industry and provided to our team a first class product.

MLC is very thorough and methodical with their approach to knowledge transfer and with developing templates for Business Continuity and Resumption Plans. In addition, they are a pleasure to work with on a day to day basis.

I would certainly recommend them to any company seeking such assistance.

Sincerely,



Auggie Cipollini
Senior Vice President and Chief Administrative Officer

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AT RENAISSANCE POINTE

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