



Town Center One
8950 SW 74 Court
Suite 2350
Miami, Florida 33156

TOLL FREE: (888) 996.2475
DIRECT: (305) 341.1287
FAX: (305) 341.1289

January 10, 2011

Ruben Macias
President
RUMAC Construction Group, Inc.
7480 Bird Road, #420
Miami, FL 33155

Subject: **Magna Life Settlements, Inc.**
Interior Office Build-out

Dear Ruben:

I wanted to thank you for the great job you did in the build-out of our new South Florida offices.

I really appreciated the time you took to walk us through the complex decisions which had to be made in the field and the reasonable solutions which you always provided. Your team was always very knowledgeable and professional.

Our offices really turned out great; a quality job and we are very happy to be settled in.

It was always a pleasure working with you; all the best to you in the coming year.

Sincerely,

Ramiro Rencurrell
President & CEO

cc-file