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January 19, 2010

To whom it may concern,

On behalf of Legends Hospitality Management, I am extraordinarily pleased to write this letter of recommendation for Mr. Paul Cenzoprano, and his newly created consulting firm, Cenzo Management Services, LLC. As part of Legends scope of services, we worked closely together with Paul to create a program for all the Premium Spaces, Food Service and Retail locations within the new Yankee Stadium.

As a direct result of Paul's diligent efforts, the program was completed on time and under budget. All of the spaces functioned according to specification, and as intended, with little or no revisions needed at the conclusion of the first operating season.

Paul was also instrumental in guiding both Legends Hospitality and the New York Yankees through the value engineering process. Through his guidance, we were able to make qualified decisions as well as helping us to avoid other decisions that would have later compromise the design intent and project schedule.

In particular, I would like to commend Paul on his ability to coordinate the sometimes conflicting directives of ownership (Steinbrenner Family), Legends Hospitality (the operator), Tishman Speyer (the developer), Populous a.k.a. HOK SVE (the Architect) and Turner Construction (the builder) as well as the numerous other entities. Paul conducted regular meetings, which were driven by a specific agenda, instructive and informative to all parties, and resulted in the advancement of the project.

Although the enormity of this project demanded the coordinated efforts of many very qualified people, I firmly believe that we greatly benefited from having Paul engage in a leadership role in its success.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Smith', written over the word 'Sincerely,'.

Dan Smith

Chief Operating Officer