



APR 5 2007

Mr. Hemin Dizayee  
President  
SIGMA International Construction, LLC  
Khanzad, Erbil  
Kurdistan Region, Iraq

Dear Mr. Dizayee:

It was a pleasure meeting you in Erbil. I enjoyed visiting SIGMA International's residential housing project. The Khanzad American Village is an important project for the number of firsts it represents for the region and Iraq.

This tour and discussion captured the spirit of private-sector entrepreneurship and opportunity in the Iraqi Kurdistan region. I would also like to thank you and Mr. Covert for showcasing SIGMA at the launch of the Iraqi Business Gateways initiative.

I wish you continued success with the American Village and all of your future commercial endeavors in Iraq.

Sincerely,

Franklin L. Lavin

