

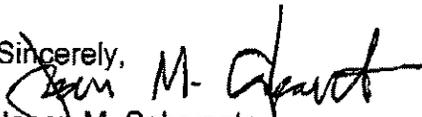
Dear

Our organization is Oakley, Inc. We are a manufacturer of sunglasses, prescription frames and lenses, apparel, footwear, watches and other accessories.

Turtle Bay Resort has been a valuable business partner during their renovation and current expansion of the Resort. They have contributed to our ability to perform services, provide goods and continue to employ local workers. This business relationship is a direct result of Turtle Bay's ability to compete and do business in a very competitive world-wide tourist industry.

We support and wish to continue to see Turtle Bay Resort be able to renovate & expand the Resort. We also credit Turtle Bay with hosting events like the PGA Tour and LPGA. These events in partnership with The Friends of Hawaii Charly raise funds that are directly contributed to local charities that serve our community.

We support Turtle Bay Resort!

Sincerely,  
  
Jason M. Sakamoto  
Sales Representative  
Hawaii Region

APR 11 11 06 AM '06  
KUIILLIMA RESORT CO.  
KUIILLIMA, HI 96751

Misc. Com. No. 0812