

R. Michael Kilmer, C.P.A, P.C.

Certified Public Accountants and Consultants

May 1, 2007

Ogunquit Development, LLC

Dear Mr. Murray;

We are writing in response to your correspondence in reference to Lake Holiday Club, Inc. Please forward any questions to the Board of Directors and we will provide information as requested by them

Sincerely,



R. Michael Kilmer, CPA

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pc: Ray Sohl, General Manager