



September 10, 2010

Mr. Bahram Soroush
Soroush Custom Rugs
and Axminster Carpet
10400 Connecticut Avenue
1st Floor
Kensington, Maryland 20895

Re: MGM Grand Casino Carpet

To Mr. Bahram Soroush and the Staff at Soroush Custom Rugs and Axminster Carpet:

We would like to thank you and your staff for the carpet design for the MGM Grand Hotel & Casino in Las Vegas, Nevada (the "MGM Grand"), which was installed throughout the MGM Grand's main casino areas in 2006. MGM Grand is very pleased with the quality of the carpet design. It complements and enhances other elements of the main casino décor. It exceeded our expectations for creativity and beauty and covers approximately 48,000 square yards of floor space, including the entire casino floor. Soroush's designs exemplify quality workmanship in the hospitality industry.

Sincerely yours,

A handwritten signature in black ink that reads "Gamal Aziz". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Gamal Aziz
President and Chief Operating Officer