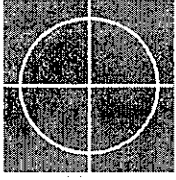


DMJM



50 YEARS

DANIEL, MANN, JOHNSON, & MENDENHALL

1525 Wilson Blvd., Suite 1100  
Arlington, Virginia 22209  
Telephone: 703/807-2500  
FAX: 703/807-2599



WEST LAFAYETTE, IN

Date: 03/27/2001

Atlas Excavating Inc.  
4740 Swisher Road  
Building "A"  
West Lafayette, Indiana 47906

Re: Reference

Mr. Chris Wheatley:

It is my pleasure to provide a recommendation for your firm. The work that you provided on our project in LaPorte, Indiana was most satisfactory. The willingness that your firm displayed, to provide a quality product under some very trying circumstances, was instrumental in the successful completion of the project. Taking over a project for the Surety after the collapse of the former contractor is difficult. Your firm and the individuals assigned to the project were great to work with. Your ability and willingness to help us control costs for the client were appreciated. I would recommend you and your firm at any time for projects that we are associated with.

Thank you and Darris for the excellent work your firm provided and you have my highest recommendation. If I can be of further service please do not hesitate to call on me. My local phone is 202-226-4335.

Daniel, Mann, Johnson & Mendenhall

Roy D. Coffey  
Project Manager

RECEIVED

APR 02 2001

ATLAS EXCAVATION, INC.