

G & L Development Co. Inc.  
2150 Market Square  
Lafayette, IN 47904



March 3, 2004

To Whom It May Concern:

RE: Atlas Excavating

Atlas Excavating has done as well as is currently doing many projects for G & L Development Co., Inc. They have been very good to work with on these projects. The field guys are knowledgeable and the project managers keep you updated on the progress of the project.

I have had them do small projects as well as very big projects and they strive to get them done on a timely manner. I would recommend them to others.

Sincerely,

A handwritten signature in black ink, appearing to read "BK", is written over the word "Sincerely,".

Brian Keene  
G & L Development Co., Inc.