



May 9, 2006

Mr. Joe Brand
Berkel & Company Contractors, Inc.
7300 Marks Lane
Austell, GA 30168

Reference: Emerald Beach Resort
North Parking Garage and Swimming Pool

Dear Joe,

I would like to take this opportunity to comment on the excellent job your company performed in installing our auger cast in place piles for the parking garage and swimming pool. I would like to specifically point out Ricky A. Snyder and his crew. Mr. Snyder demonstrated a high level of technical competence, and employed his resources effectively in a manner that maximized production while maintaining a safe work environment for his crew. I am personally grateful for the work completed and the professionalism demonstrated by your company. Thank you.

Regards,


Jacob Grindstaff
Project Superintendent