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THE WHITING-TURNER CONTRACTING COMPANY

(INCORPORATED)

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WRITER'S DIRECT NUMBER IS

July 6, 2005

To Whom It May Concern:

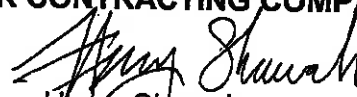
RE: CSR Heavy Construction, Inc.

Whiting-Turner Contracting has worked with CSR Heavy Construction for the past 5 years. We continue to have a successful working relationship. I have personally worked with all members of CSR's field and office staff and they operate a professional and courteous operation on all aspects of a project. CSR meets our needs for continually providing and meeting budgets and schedules for projects.

I would recommend Paul Arcella and CSR Heavy Construction as a diligent and responsible contractor on future Whiting-Turner projects.

Very truly yours,

THE WHITING-TURNER CONTRACTING COMPANY


Henry Shawah
Project Manager