

October 3, 2006

Michael McNeff, S.E.  
McNeff Engineering & Consulting Corp.  
1991 Village Park Way, Suite 115  
Encinitas CA 92024

Dear Michael,

We sincerely value our affiliation with McNeff Engineering & Consulting on numerous projects. We're always impressed with the attention you pay to detail, your superior solutions to difficult construction and program problems, and your ability to consistently meet required deadlines.

McNeff Engineering continually exceeds our expectations in providing efficient structural solutions and we look forward to working with you on many future projects.

Sincerely Yours,



Tom McCabe, AIA  
President