

BECCO CONTRACTORS, INC.

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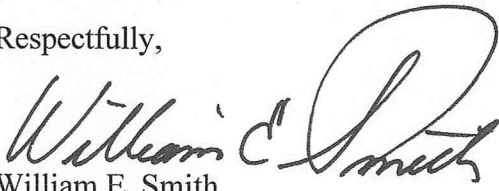
July 15, 2010

To whom it may concern:

J.A. Manning Construction Company was contracted to construct over 65,000 square feet of MSE retaining walls per Oklahoma Department of Transportation plans and specifications for the widening of Interstate 44, Tulsa, Oklahoma. The scope of work contracted to J.A. Manning was critical path with no room for delays. Before J.A. Manning's work could begin, there were utilities that had to be in place. The schedule for the completion of the utilities over ran due to unforeseen site conditions, yet the schedule could not be changed. J.A. Manning's crews worked hard and changed their normal construction operations to regain back nearly a month of lost time due to the unforeseen subsurface conditions. J.A. Manning did this while delivering an excellent product per the plans and specifications.

I would recommend J.A. Manning Construction Company for projects that require high quality, high production work. For any additional comments or questions, please feel free to contact Ed Smith, Becco Contractors, Inc.

Respectfully,



William E. Smith
Vice-President