



February 20, 2002

Mr. Jeff Manning
J. A. Manning Construction Co., Inc.
P.O. Box 1201
Ashtville, AL 35953

Dear Mr. Manning:

I am writing this letter at your request and to whom it may concern regarding the retaining wall construction in Oxford, Mississippi. Davis & Sons Construction develops over one hundred million dollars worth of product per year in five southeastern states.

J.A. Manning Construction was contracted to install approximately 21,141 square feet of keystone retaining wall with a subcontract value of \$ 420,465.00 in conjunction with the development of our student housing project. The project provided unique challenges with significant grade changes, cut and fill requirements, inclement weather and an aggressive construction schedule. Jeff Manning and company delivered an excellent product in a timely and professional manner.

I would recommend Jeff and his company for projects that require a conscientious and professional approach. For additional comments please feel free to contact Michael Smith, Davis and Sons Construction, (352) 472-7773.

Respectfully,

A handwritten signature in blue ink that reads 'Michael P. Smith'.

Michael P. Smith
Construction Manager