

# BERING PACIFIC CONSTRUCTION

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March 30, 2009

Re: All Wall Contracting

To Whom it Concerns

Bering Pacific has been subcontracting work to All Wall Contracting in the State of Alaska for the past 12 years. They have assisted us in completing projects including schools, health clinics and industrial facilities throughout rural Alaska. We have always found them to be very professional and efficient. We enjoy working with All Wall Contracting and everyone within their organization. Company wide they all take pride in providing professional and quality service.

We are extremely fortunate to have worked with them in the past and look forward to working with them in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Dan Young", is written over a dotted line.

Dan Young  
President