



C. W. MATTHEWS CONTRACTING COMPANY

DRAWER 970

MARIETTA, GEORGIA 30061

TELEPHONE (770) 422-7520
FAX (770) 422-1068

September 21, 1998

Mr. Rube Clarson
Case Atlantic Company
13065 40th Street North
Clearwater, Florida 33762

Dear Rube:

Pursuant to your request, C. W. Matthews Contracting Co., Inc. is pleased to provide a reference for Case Atlantic Company.

Our work together has been one of mutual respect and cooperation.

Case Atlantic began work on a most difficult project in the midst of adverse and inclement weather associated with the excessive rainfall with El Nino of 1998.

Case Atlantic prosecuted its work in a diligent and professional manner. Although we did encounter a number of problems on site, Case Atlantic adjusted and completed their contractual obligation in a timely and proper manner.

We look forward to working with Case Atlantic in the future.

Sincerely,

C. W. MATTHEWS CONTRACTING CO., INC.

Roy H. Jump, Jr.
Vice President

A large, stylized handwritten signature in black ink, appearing to read 'Roy H. Jump, Jr.', is written over the typed name and title.

RHJ/pt
807