

JMC DESIGN & DEVELOPMENT

September 10, 1998

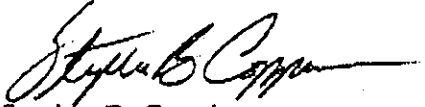
To whom it may concern:

Our company is an Owner/Developer of condominiums and single family homes in Pinellas and Manatee Counties. We have been in business approximately twenty years. We are currently using Case Atlantic to place our caisson foundation at a development known as Meridian on Sand Key, which consists of one twenty story tower over parking.

During the time we have worked together, I have found Mr. Reuben Clarson and his crew to be honest, reliable, and extremely knowledgeable. Their relationship with JMC as well as other subcontractors involved with this stage of construction can be described as totally professional. Completion of their scope of work is projected to be on schedule.

I highly recommend Mr. Clarson and Case Atlantic as a caisson foundation specialty contractor. If I can be of any further assistance, please don't hesitate to contact me.

Sincerely,



Stephen B. Coppins
Project Manager