



March 26, 2001

Re: Atlas Excavating, Inc.

To Whom It May Concern:

Hawkins Environmental Inc., a Civil Engineering firm, has managed several projects over the past several years in which Atlas Excavating has been the General Contractor. This work has involved various types of construction including water mains, road reconstruction, sewage lift stations, emergency sewer repairs and sanitary sewer pipe lining. Atlas has satisfactorily completed all of these projects.

If you would like any further information, you may contact me at (765) 423-5602.

Sincerely,

Michael A. Smith  
Project Manager

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