



July 11, 2005

Mr. Leon Wilson
Mr. Bob McGowan
WCS Contractors
P.O. Box 127
Hewitt, Texas 76643

Gentlemen:

I wish to take this opportunity and thank each of you for the hard work and effort you invested in the projects completed this past year and for your impeccable performance on our current project in Greenville, Texas.

We have always been hesitant to award a single work scope to the same subcontractor on multiple projects simultaneously due to the elevated risk one takes when doing so. If it had not been for Bob's persistence and assurance that manpower resources were available we would not have considered WCS Contractors for the UMHB Mayborn Center; Williamson County Inner loop Annex; Waco Transit Bus Facility and the AAFES Shoppette at Ft. Hood over the past year.

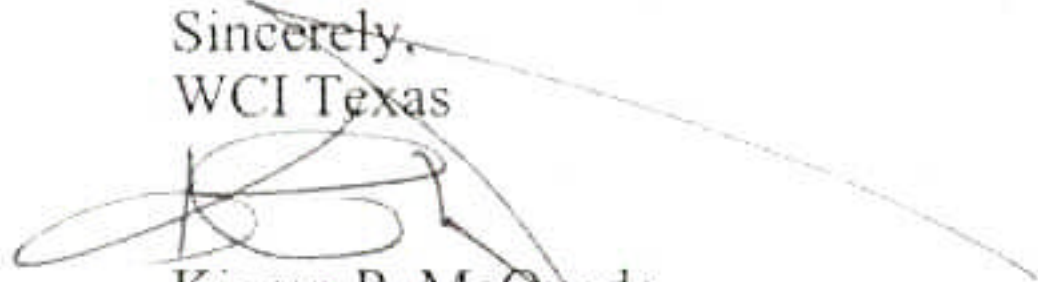
Now, I shudder to think what would have happened to those project schedules had someone other than WCS been on the project with adequate manpower pushing the work every day. The quality of your workmanship and the ease of working with your field supervision have made a dramatic impact upon the success of these projects. In addition, the accessibility and involvement of the upper management of WCS when needed was a refreshing change.

The positive approach and attitude of your firm is further exemplified on our Greenville Police and Courts building wherein you have once again set the pace of the project, improving schedule without sacrificing quality.

Central Texas has been in dire need of a professional drywall contractor that can tackle a project of any size or complexity. I feel that WCS is emerging to be that contractor here in Central Texas; however one of your greater strengths is the ability to serve our needs in other markets around the state.

We look forward to a continued working relationship with WCS and will be glad to recommend you to any General Contractor that is seeking a professional drywall / plaster contractor that will meet their expectations.

Sincerely,
WCI Texas



Kieran P. McQuade
General Manager

