



August 7, 2006

Mr. Bob Pohrer
Pauly Jail Building Company, Inc.
4000 East 96th Street, Suite 170
Indianapolis, IN 46240

Dear Mr. Pohrer:

New South Construction would like to express our thanks and appreciation to Pauly Jail for their excellent efforts on past and current projects. New South Construction has had the pleasure of working with Pauly Jail on several successfully completed projects in the past, as well as present projects. On every project, Pauly Jail consistently performs at a level above our expectations. Your office and field personnel are professional and extremely well knowledgeable.

Most importantly, Pauly Jail does an exceptional job of meeting the needs of our client base, namely Sheriffs and County Officials. While each client has different and specific needs, Pauly Jail consistently demonstrates a willingness to accommodate each client and perform at an extremely high level.

It has been a pleasure to work Pauly Jail Building Company over the years and we look forward to more opportunities to build on our outstanding relationship in the future.

Many thanks,
NEW SOUTH CONSTRUCTION CO.

A handwritten signature in black ink, appearing to read "Steve Langdon", is written over a horizontal line.

Steve Langdon
Project Manager