



J.S. PALUCH COMPANY, INC.

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February 15, 2007

Mr. Thomas J. Miller, President
Miller Construction
614 South Federal Highway
Fort Lauderdale, FL 33301

Dear Mr. Miller:

Having recently 'survived' several JSP construction projects, I know how frustrating the work can be. So much planning, coordination, legalities and paperwork, plus unexpected situations – not to mention all our diverse personalities and opinions -- can culminate into one huge nightmare.

But Miller Construction paved the way through the rubble and made this a positive experience. We not only *survived* Florida's construction, we even *enjoyed* it! (Well, sometimes.) Project Managers Jeff Slade and Vince Campo were great: clear, accommodating, and most important, honest. When I asked questions, I got answers. When I saw problems, they got fixed. The crew and supervisors worked well together, and their time was well-spent.

J.S. Paluch's new Coral Springs facility is beautiful. On behalf of J.S. Paluch, thank you for a job well done, and done well.

Sincerely,

Pete Pellegrino
Chief Financial Officer