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1901 W. Cypress Creek road, Suite 101 FORT LAUDERDALE, FLORIDA 33309 954-776-0800 FAX 954-776-0797 www.whiting-turner.com INSTITUTIONAL
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WRITER'S DIRECT NUMBER IS 954-776-0800

July 7, 2008

RE: Coral Steel Company

To Whom It May Concern:

Coral Steel Company furnished reinforcing steel for us on the Plaza on Brickell Project in Miami, FL. Coral Steel Company has consistently provided excellent service and has exceeded our expectations. They have helped supplement other reinforcement suppliers who could not deliver material in a timely manner. Their president, Mr. Lee Disbury has been personally involved to open their fabrication shop on nights and/or weekends to ensure that we received material in an emergency. Coral Steel has always provided competitive and fair material pricing and I look forward to working with them on future projects. I would highly recommend the Coral Steel Company to other companies for their projects. Please contact me with any questions.

Very truly yours,

THE WHITING-TURNER CONTRACTING COMPANY

Joel M. Roehl Project Manager