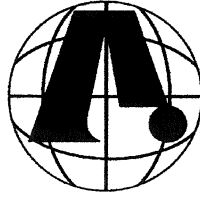


Middle East Headquarters
P. O. Box 620
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A & L Underground, Inc.
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April 19, 2006

Vedat Saygili
SPDC
Yenisehir Mah. M. Cakmak Cad. No:37/1
Iskenderun – 31200
TURKEY

Mr. Saygili,

On behalf of A&L Underground, Inc., I would like to thank you and your team of pipeline professionals for a job well done under the most severe circumstances.

Your employees played a key roll in our recent success completing the 15-line project at Al Fatha, Iraq. Not only did the pipe size vary from 40” to 8” but also nothing could be more difficult than working in the “Sunni Triangle” in war conditions.

Your employees endured difficult living conditions, IED and mortar attacks, all the while maintaining the highest in professional construction standards.

We found your management response to our various craft needs most attentive and prompt. The credit however must go to your fine employees!

We look forward to working with you again in the very near future and again, THANK YOU.

Sincerely,

A handwritten signature in black ink that reads "Alex Lowe". The signature is written in a cursive, flowing style.

Alex Lowe
President