

January 10, 2007

Robert J. Pohrer, CEO
Joseph P. Pohrer, President
Pauly Jail Building Company, Inc.
17515 Bataan Court
Noblesville, IN 46062

Re: Letter of Recommendation

Dear Bob and Joe,

It is a distinct pleasure to write this letter of recommendation for you, your company and the people you employ. In my capacity as Vice President at Adolfson & Peterson, Inc., I have worked closely with Pauly Jail for more than a decade on the construction of seven correctional facilities which totaled close to two hundred million dollars.

As in all correctional facilities, the detention equipment is always on the critical path. Pauly Jail has the unique ability to collaborate with their suppliers and vendors to ensure all required submittals are compiled accurately, completely and timely. They rely on a team approach where all disciplines and experience are shared and by doing so; the detention equipment deliveries meet or exceed the schedule requirements.

There are always issues that arise on any construction project and these issues almost always carry a financial liability. My experience working with Pauly Jail has made me realize that they have the best interest of the client in mind and they truly seek a long lasting relationship with the clients they serve. Their project approach is that of immediate resolution, not finger pointing and holding their hands out asking for additional money.

Pauly Jail sincerely cares about the health, safety and well being of those that work in correctional facilities. They are unquestionably an exceptional detention equipment contractor I would recommend for any size project. If I can be of any further assistance, or provide you with any further information, please do not hesitate to contact me.

Sincerely,



Mark Liska
Vice President
Adolfson & Peterson, Inc.