



PARIC CORPORATION
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March 1, 2006

Joseph Pohrer
Pauly Jail Building Company
4000 East 96th Street, Suite 170
Indianapolis, IN 46240

Re: *Letter of Reference*
Dunklin County Jail Project

Dear Joe:

We are sending this letter to congratulate your firm, Pauly Jail Building Company, and your manufacturer Steel Cell Incorporated of North America for your exceptional performance on this very difficult project. During our early project scheduling meetings, it was noted that the delivery of the prefabricated steel cells would be crucial. The critical path of the project depended on the steel cell delivery which then allowed the balance of the construction work to proceed inside the existing county building.

Your firm had given notice to Paric, the Architect, and the County that Pauly Jail could deliver and install the 65 metal cells with shower units in only 4 months. To say the least we were very skeptical of a 16 week delivery for this many steel cells. However, after the cells were delivered and installed last week, Pauly Jail and Steel Cell have proven that they deliver on their promises!

Just to confirm the facts, I went back and researched this issue and came up with the following information;

- Item 1 A conditional letter of intent was issued to Pauly Jail Building Company on November 11, 2005.
- Item 2 We were notified that due to the holidays, Steel Cell, Inc. would be closed during the week of Thanksgiving, Christmas and New Year.
- Item 3 The 65 cells were delivered on Monday, February 20, 2006, and installed by Friday, February 24, 2006.

Amazingly this was a timeframe of only 15 weeks! With three weeks deducted for plant closings, Pauly Jail and Steel Cell actually delivered in only 12 weeks!

Once again, we want to thank Pauly Jail and Steel Cell, Inc. for an amazing job!

Sincerely,

Wesley G. Villhard, P.E.
Project Executive