April 30, 2008

Darlind Construction 1540 Route 55 La Grangeville, NY 12540 Attn: Butch Darrow

Re: B/316 Cooling Towers

Dear Mr. Darrow;

I wanted to take this opportunity to thank you and your team for your continued excellence, with regards to the Cooling Tower Replacement Projects at IBM East Fishkill.

Darlind Construction has been a key subcontractor for the Cooling Tower Replacement projects for the past several years. Darlind was successful as the structural contractor on the first major replacements for IBM's East Fishkill site in 2006 and you were able to meet an aggressive schedule and overcome the weather, which allowed the project to remain on schedule.

In fall 2007, Darlind was again successful on Cooling Towers 8 & 9, which had a new set of construction challenges. Tower 8 had two existing basins, one concrete and one wood. The design required demolition of the existing concrete basin, without damaging the existing columns or surrounding structures. Darlind was able to describe a viable means and methods proposal, which gave both IBM and PCC a comfort that the scope was understood. Your teams' execution proved that Darlind was the right contractor for the job.

It's been a pleasure working with your company and both IBM and Pizzagalli Construction look forward to future successes together. We appreciate the professionalism and dedication of your employees and their attention to the customers' requirements.

Please convey this appreciation to your team and we look forward to working with you again soon.

Sincerely,

David Levy Senior Project Manager Pizzagalli Construction P.O. Box 1671 Wappingers Falls, NY 12590 845.892.8215 845.892,6329 fax