



February 7, 2007

To Whom It May Concern:

Kiewit Offshore Services, Ltd. (KOS) has had the pleasure of working with ABL Fabricators and RBT Welders, Inc. for many years.

In the past, there have been many times when we have been in need of additional manpower or assembly work to supplement our capacity. We have always depended on ABL Fabricators and RBT Welders to provide assistance when needed. In our business the list of clients is small and therefore our reputation is very important. It is nice to know we can count on RBT Welders and ABL Fabricators to follow through with commitments and provide quality services.

Russel Andras has always been honest and fair to work with and that makes it easy to deal with ABL Fabricators and RBT Welders. We anticipate continuing to use these services through the end of the year.

KOS looks forward to continuing our mutually beneficial relationship with Russel Andras, ABL Fabricators and RBT Welders, Inc.

Best regards,

A handwritten signature in black ink that reads 'Ben Bentley'. The signature is written in a cursive style with a large, sweeping 'B' at the beginning.

Ben Bentley
President