



Kiewit

February 9, 2007

RE: RBT Welders, Inc.

To whom it may concern:

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

For the past few years, we have always depended on 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 important to know we can count on RBT Welders to follow through with commitment and provide quality services. Starting April 15 thru December 31 of the year 2007, RBT Welders will be working for our company in the fabrication of semi-submersibles and offshore oil and gas platforms.

We are aware that this operation will need a 200+ crew and believe that RBT Welders needs to have the essential staff to fulfill this order. KOS looks forwards to continuing our mutually beneficial relationship with RBT Welders, Inc.

Best Regards,

Carlos Garcia
Superintendent