July 26, 2004

To Whom It May Concern,

In the past 20 years YMC, Inc. has completed numerous projects for Washington Group, including three design/build prison projects and one design/build jail project. YMC was an integral part of the project team that successfully completed the maximum-security prison project in Boise, the prison expansion in Orofino, Idaho, the medium security prison project in Boise, and the Ada County Jail expansion.

YMC worked safely and completed the mechanical portion of those projects within budget and on schedule. The quality of work and commitment that YMC put forth was noteworthy.

Washington Group has found YMC to be a responsible team player, experienced in design/build criminal justice work, and an asset to the project team.

Sincerely,

D. L. A. Ond

D.L. McOmber Vice President

Washington Group International