



MANHEIM  
AUCTIONS

April 26, 2004

TO WHOM IT MAY CONCERN

RE: Letter of Recommendation

Southwest General Contractors has done several projects for Manheim in the last few years. Projects have included small (\$300,000) to medium (3 million dollars) size projects as it relates to Manheim construction. Currently, they are bidding a large (estimated 12 to 15 million dollars).

Southwest General Contractors has always dealt with us in a professional manner, performed the work satisfactorily and resolved issues in a timely manner negotiating any claims by subcontractors.

We will continue to solicit proposals from Southwest General Contractors for our work in the future. They are sensitive to our operations, schedule around our sales and have been fair and reasonable as it relates to proposals both for increases and decreases in scopes of work.

Should you have any questions or wish to discuss any details related to Southwest General Contractors, please contact the undersigned.

Sincerely,

A handwritten signature in black ink that reads "Steven A. Standish".

Steven A. Standish  
Director of Design & Construction  
678-645-2042

SAS:bae

cc: Jeffrey J. Lenar  
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