



October 10, 2005

SPS & Associates 5628 Akron-Cleveland Rd. Hudson, OH 44236-2612

Attn: Mr. S. Paul Shand

Subject: Museum of Jewish Heritage

Beachwood, OH

Austin Contract No. 03-3212-08 Masonry and Stone Work OCT 1 2 2005

SPS & ASSOCIATES

Paul:

As we are all aware, bad news travels very fast, but good news very rarely ever gets mentioned. This is to break that cycle and express The Austin Company's true appreciation for your excellent undertaking and completion of the Museum of Jewish Heritage Project.

Your knowledge of the stone industry, foreign handling of products and attention to quality and detail is second to none in our experience. This project and others that you have completed will serve as a reference to your abilities, but should you ever require a written recommendation, please use this letter or have others contact me for any further assistance.

I enjoyed the experience of working with your firm and look forward to many more projects in the future.

Very truly yours,

Bob Witter

Manager of Purchasing

cc: Austin Atlanta, Austin Kansas City, Austin Los Angles, Austin Seattle, file





6095 PARKLAND BOULEVARD = CLEVELAND, OH 44124 PHONE: 440/544-2600 = FAX: 440/544-2661 www.theaustin.com

September 22, 2004

The City of Pepper Pike 28000 Shaker Boulevard Pepper Pike, Ohio :44124

RE:

SPS & Associates S. Paul Shand, President 5628 Akron-Cleveland Road Hudson, Ohio 44236-2612

To Whom It May Concern:

During the past year SPS & Associates have successfully constructed for us the masonry and stonework on the Maltz Museum of Jewish Heritage project in Beachwood, Ohio. Based on their performance on this project, The Austin Company recommends that SPS & Associates be granted a license to perform masonry work in the City of Pepper Pike, Ohio. SPS & Associates have conducted their business with us in a very professional manner and we would use them again on future projects.

If you have any questions, please contact me at (440) 544-2664.

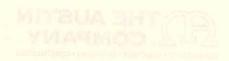
Sincerely,

THE AUSTIN COMPANY

Colin E. Wemer Project Manager



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September 23, 2004

The City of Peoplet Pike 28000 Shaker Boulevard Peoplet Pike, Onto., 1912

RE: SPS & Associates S. Paul Spand, President 5628 Akton-Cleveland Road Hudson Ohio 44230-(512

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