

February 7, 2001.

To Whom It May Concern:

We are happy to pass along our congratulations to Lanca Contracting for successfully completing a new 16,555 square foot Robertson building for J.P. Bowman Limited in December 2000.

Your close attention to our needs and your timely completion of our project were sincerely appreciated. We will not hesitate to consider Lanca for our future expansion requirements.

Yours truly,



Doug Bowman,
President.