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Wilson & Co, Inc.

September 22, 2003,

General Contractors
Construction Management

Mr. B. Parks Wilson
Wilson & Company, Inc.
P.O. Box 620430
Oviedo, FL 32762-0430

Dear Mr. Wilson:

Construction
Design-Build
Planning
Site Development
Infrastructure
Consulting
Estimating
Scheduling
Value Engineering
Post Construction

I wish to communicate to you the pleasure it has been to work with you and your staff on the Belk's site at Destin Commons in Destin, Florida.

Buddy Hall has been in attendance at all the Tuesday morning planning meetings and has made Herculean efforts to work with us as a team to finish the various parts of this project.

His professionalism and management abilities are refreshing on a project of this magnitude. We appreciate the manner in which he represents Wilson & Company as a whole and are looking forward to working with him again in the future.

Sincerely,

David J. Moss
General Superintendent
The Tower Group, Inc.

Cc: Jack Penny
Bob Lemoine