

To: Randy Kindig; Vice President, Beau Mitchell Corporation

From: Charlie Wheat, Substation Construction Project Manager

Subject: Appreciation for Work Ethic and Expediency

Date: 15-Nov-2006

Duke Energy

Randy and Erik,
Referencing the recent Electrical Substation addition at Greencastle Industrial Park, I wanted to express the appreciation of Duke Energy for a job very-well done. I also wanted to bring to your attention, the quality and performance I feel Beau Mitchell brought to this undertaking.

Considering the extremely aggressive construction schedule, your companies' courtesy, professionalism, candor, experience and attention to detail assured the prompt and accurate construction of this project. I am grateful to have a contractor such as Beau Mitchell on board. This lends me confidence future projects awarded to Beau Mitchell will be completed per specifications and in an expedited and timely fashion.

Thanks again for your continued support and commitment regarding Substation, Facility and Control Building projects.

Respectfully Submitted,

Charlie Wheat