



May 22, 2007

Mr. Jim Burke
Allegheny Contract Flooring, Inc.
36 Holton Street
Winchester, MA 01890

Turner Construction Company
Two Seaport Lane
2nd Floor
Boston, MA 02210
phone: 617.247.6400
fax: 617.247.5466

Re: Blue Cross Blue Shield – Substantial Completion

Dear Jim,

As you may be aware, Turner has recently achieved Substantial Completion of the Blue Cross Blue Shield project in Hingham, MA. Blue Cross will start to occupy the building in early June 07.

The project team (developer, owner, architect/engineer, and Turner) are all extremely pleased with the finish building, garage, and site. Turner was particularly impressed with the quality of work and professionalism of Allegheny Contract Flooring, Inc. Your team proactively managed both the core shell and tenant fit-out coordination, submittals, procurement, and installation with a high degree of skill and professionalism.

As is the case with large scale projects there were many obstacles, challenges, scope changes, and occasional fire drill that needed to be addressed and resolved expeditiously. Again, your team provided valuable input and solutions to these issues and responded consistently in a timely manner.

I would like to recognize a couple of your key staff on the project. As project manager, John Fitzgerald stepped into the project late, but was immediately proactive and responsive to the project issues and effectively managed the flooring package to completion. Your field foreman, Carlos Gafanhao continues to be one of the most experienced and skilled craftsman in the flooring business. Carlos coordinated and communicated well with the other trades and Turner staff. It is always a pleasure to work with Carlos.

This was a successful project for Turner and the entire project team. We appreciate the efforts of Allegheny Contract Flooring, Inc. in making this project successful. We look forward to working with Allegheny Contract Flooring, Inc. and yourself again in the near future.

Sincerely,
TURNER CONSTRUCTION COMPANY



John J. Callahan
Senior Project Manager

cc: Dave Beane
Richard Parsons
File