

To Whom it May Concern:

RE: C&D Construction, Inc.

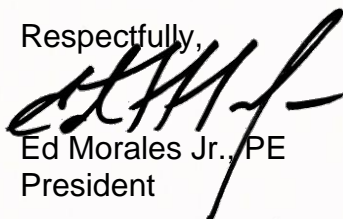
I, Ed Morales owner of Morales Consulting Engineering, Inc., is pleased to advise that I had the opportunity to work with C&D Construction, Inc. on the following Construction Projects over the past several years.

- The Avenida Menendez Promenade, Bulkhead
- The Florida School for the Deaf and Blind, Bulkhead
- The Shrine of Our lady of La Leche at the Mission Nombre De Dios, Bulkhead
- The St. Johns River Ferry System (Design-Build) Fender, Bulkheads

We found C&D's administration, organization, and management to be highly competent. C&D's interpersonal skill dealing with ownership personnel, architects, engineers, and construction trades are very exceptional.

The Project Manager, Gregg Galzerano exhibited thorough knowledge of all General and Marine Construction and kept the projects running smoothly and on schedule. I would recommend C&D Construction to any prospective client.

Respectfully,



Ed Morales Jr., PE  
President