



K&S ENGINEERING
Planning Engineering Surveying

April 13, 2004

Mr. Forrest Armentrout
Geogrid Retaining Wall Systems, Inc.
1295 Distribution Way
Vista, CA 92083

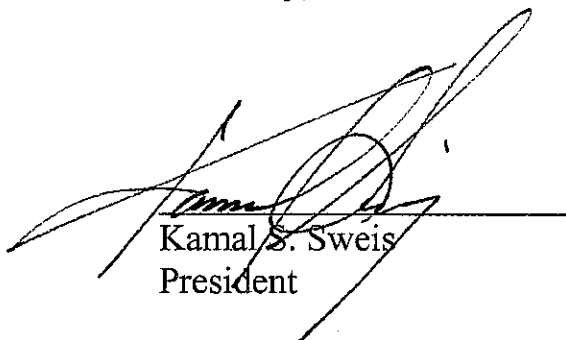
Subject: Keystones Walls

Dear Forrest:

Thank you for the opportunity to recommend your product and services. K&S Engineering has had numerous projects which have utilized the Keystone Walls provided by your company. These products were well coordinated, service was provided on a timely basis, and the final product has been outstanding.

We look forward to working together on future projects to our mutual success.

Sincerely,



Kamal S. Sweis
President

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