

LOR/RS/LS

23rd September 2011

To Whom It May Concern

Dear Sirs,

Re: M&P Contractors Wales Limited

M&P Contractors have recently completed the SFS Framing works at the Merthyr Tydfil Health Park. Their package was worth £400,000 and included the Framing, Cement Board and Vapour Barrier.

M&P were professional and extremely cooperative. They bought in to our Safety Culture and the quality of their work was excellent.

We have also used M&P for dry lining works in the past and would have no hesitation in using them for either dry lining or SFS framing works in the future.

Yours faithfully
For and on behalf of Laing O'Rourke



Richard Skone
Project Leader