

27th May 2004

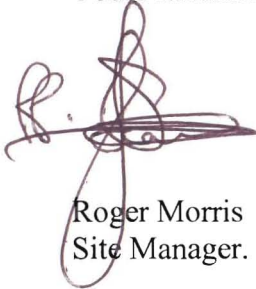
TO WHOM IT MAY CONCERN

New DVLA Complex, Swansea.

M & P Contractors Wales Limited have successfully carried out the partitioning and suspended ceiling work on our £10m DVLA contract in Swansea.

They have carried out their work in an extremely professional manner, with their workmanship and progress to the very highest standard. The operatives have at all times been courteous and helpful and we would have no hesitation in using them again, or recommending them to anyone, in the future.

Yours faithfully,



Roger Morris
Site Manager.