



April 26, 2006

Mr. Jerry Williams, President
C.P.M., INC.
10053 N. Hague Road
Indianapolis, IN 46256

RE: Tom Wood Nissan

Dear Jerry:

I wanted to take a moment to commend C.P.M., Inc. and its employees for the excellent job performed at our new Tom Wood Nissan facility.

The "Nissan" project was Tom Wood's fourth project with C.P.M., Inc. and, as we've come to expect when dealing with your company and employees, it was another successful and positive experience.

From the bid phase to project completion, the professionalism exhibited by your staff is exemplary.

I would be remiss if I didn't give special thanks to Project Manager, Bob Higgins, and Site Superintendent, Brian Greb. It was a pleasure to work with both of them again and their dedication to our project was a key component to its success.

I look forward to the next opportunity to work with CPM's "team" and thank you again for a job well done.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Walton", written over a horizontal line.

Roger Walton