

September 28, 2007

YMC Inc. Rod Marcum 2975 Lanark Street Meridian, ID 83642

Subject: Reference Letter

Dear Rod:

The HDR/Turner JV would like to take this opportunity to thank YMC and your designer Engineering Inc. for a job well done on the Washington State Penitentiary North Close Compound Phase 1. The HDR/Turner JV recognizes the effort and commitment that your firms brought to the project. YMC's commitment to do what was right per the documents and the ability to change as the clients documents changed was a challenge for all, but as a team we have been able to complete the project in the time frame required. HDR/Turner values the complete scope of work provided by YMC in the design-build of a complete mechanical system and their efforts to manage the project for this work to the schedule, scope and price necessary to complete this large and complex project. This has proven to be a winning team effort over the last 3 years and with our completion in October 2007, HDR/Turner considers this project a success.

The HDR/Turner JV would recommend YMC for other work of this nature for projects that require a committed partner and team member from the first aspects of a potential project through completion.

Once again HDR/Turner JV would like to extend their deepest thank you to the YMC project team on this WSP North Close Project.

Sincerely

HDR/Turner JV:

Paul SmithJim GoldmanEric WiltHDR/Turner JVHDR/Turner JVHDR/Turner JVProject ExecutiveProject ExecutiveProject Manager





Mr. John Emery Project Manager Jacobsen/Hunt, A Joint Venture 802 West Bannock Street Boise, Idaho 83702

1 October 2007

RE: Capitol Restoration and Wings Tenant Improvement

SUBJ: Letter of Recommendation for YMC, Inc.

Mr. Emery,

Please consider this an unqualified letter of recommendation for YMC, Inc. to perform the provision and installation of HVAC equipment and controls on the Capitol Restoration and Wings Tenant Improvement project.

I have worked personally with the identified management and crews on numerous projects including the Boise State University Indoor Practice Facility, EITC/ISU Health Education Building, the Core and Shell of the Capitol Wings and Western States Shop Expansion. For all referenced projects they have been professional and helpful. They stand by their commitments of workmanship, time and cost.

As they are currently providing design/build services for the mechanical core and shell of the Capitol Wings project, they are intimately familiar with the Wings mechanical system, design intent, history and products specified. I believe this would be of great advantage to the Construction Manager, the State of Idaho and the Project to draw upon their expertise in this area and to allow one entity to complete this Scope of Work.

Please do not hesitate to contact me if you have any questions or need additional information regarding YMC's performance. Thank you.

Sincerely, McAlvain Design/Build, Inc.

Penny Dennis, AIA, LEED AP Design/Build Manager

Cc: X. Long



October 1, 2007

To Whom It May Concern,

YMC, Inc. is the mechanical sub-contractor for Village Plaza Phase II at Tamarack Resort. I have worked closely with YMC, Inc. for over one year through the submittal/buy-out process and during the on-going installation of plumbing and mechanical systems at Village Plaza.

YMC, Inc. possesses a strong knowledge of plumbing and HVAC systems and also demonstrates an innate ability to work cooperatively with owner/developers. YMC, Inc. strives to understand the needs of the owner, analyze cost-effective alternatives and identify cost-optimizing systems and methodologies that deliver high-performance while maintaining or reducing deployment costs. Their management team remains open to new ideas while simultaneously adhering to best-practices and time-tested approaches.

For Village Plaza, YMC, Inc. has balanced Tamarack's specific operational requirements with economical considerations by refining mechanical systems in a manner that permits on-going maintenance and also lowers facility operating costs.

YMC, Inc. has provided the appropriate human resources to effectively and efficiently manage the installation of complex building systems at Village Plaza. The management and field personnel with whom I work are professional, courteous, knowledgeable and adept. Their scheduling and performance has met or exceeded project requirements throughout the course of the job, which has resulted in smooth workflow and on-time inspections.

As with any project, mechanical implementation has encountered structural design coordination challenges and conflicts during the course of construction. YMC, Inc. has handled these conflicts through teamwork, solutions-focused ideas and cooperation. Their participation has resulted in timely and cost-effective resolution.

Due to their extraordinary performance on Village Plaza, Tamarack Resort hired YMC, Inc. to expand their role as sub-contractor and work on an integrated design and planning effort for the new Lodge at Osprey Meadows, Lake Wing at Tamarack Resort. In conjunction with the architect and design team, YMC, Inc. assisted the owner in defining and coordinating plumbing and mechanical systems to integrate with key building systems as part of our overall effort to minimize coordination conflicts and also obtain certification through the U.S.G.B.C. LEED program.

As is evidenced above, YMC, Inc. is a knowledgeable and talented sub-contractor. They continue to out-perform their competition while maintaining a positive and cooperative work outlook. I look forward to working with their organization on existing and future work at Tamarack Resort.

Sincerely,

Sean Donovan

Director, Village Construction

SIEMENS

January 11, 2006

YMC, Inc. 2975 Lanark Street Meridian, ID 83642

To Whom it May Concern,

Over the past 18 months, YMC has worked for Siemens on the Boise State Performance Contract Project. Among the multiple tasks YMC performed, they were the key contractor on a complete building HVAC retrofit. The purpose of this project was to improve the working conditions while installing systems that are more energy efficient than those that previously served the building. This project was performed in an occupied building without affecting the daily operations of the occupants. The overall results of the project are terrific and exceed our expectations.

YMC was brought onboard early in the project to assist with design, scope and budgets. With their assistance, we were easily and quickly able to identify the system that best fit our needs. Performance contracts require a delicate balance between value and efficiency. YMC was able to provide a system that meets Siemens' strict performance requirements while staying within our allowable budget.

During implementation, YMC was exceeded in meeting construction schedules and working around the occupants' requirements. Working on the campus of a large college can have its challenges and YMC did a fantastic job of blending into campus life. There were absolutely no complaints regarding their workplace manners and habits and they proved able to rise to the challenges that did confront us.

Tel: (208) 658 - 9107

Fax: (208) 658 - 9109

I look forward to working with YMC again on future projects.

Sincerely,

Ron Haxton Construction Manager July 26, 2004

To Whom It May Concern,

In the past 20 years YMC, Inc. has completed numerous projects for Washington Group, including three design/build prison projects and one design/build jail project. YMC was an integral part of the project team that successfully completed the maximum-security prison project in Boise, the prison expansion in Orofino, Idaho, the medium security prison project in Boise, and the Ada County Jail expansion.

YMC worked safely and completed the mechanical portion of those projects within budget and on schedule. The quality of work and commitment that YMC put forth was noteworthy.

Washington Group has found YMC to be a responsible team player, experienced in design/build criminal justice work, and an asset to the project team.

Sincerely, D.L. Ac Onl

D.L. McOmber

Vice President

Washington Group International