April 15, 2008

Gilbert Development 2303 N Coral Canyon Drive Washington, Ut 84780

To Whom It May Concern:

Rosenberg Associates has worked with Gilbert Development on two projects over the last year. First was the extension of two water lines from existing city streets cross country and along an existing road. The total length of the two water lines was approximately 8,000 feet. The second project was a 46 acre, 117 lot subdivision that was developed in an emerging style called New Urbanism. Gilbert Development was the general contractor doing all the dirt work, under ground, and finishing work with in house staff. Our involvement in both projects was as the design engineer, construction surveying, construction management and contract administration.

Throughout these projects Gilbert Development has worked with precision under a tight time line while keeping open communication with our staff. Invoicing has been easy to follow, organized and timely. Change orders have been limited, well documented and have been in line with the unit prices set in the contract. Questions on the plans and specifications were directed to the correct parties and the appropriate time to limit unnecessary cost to the owner of the projects. The superintendents assigned to these projects were able to move the construction along aggressively without conflict with the city or support staff.

Gilbert Development has been a pleasure to work with on these projects and Rosenberg Associates is looking forward to working with them again on projects in the future.

Sincerely,

Travis B. Walbeck, P.E.

Project Managing Engineer

Rosenberg Associates