

Tutor-Saliba

Corporation

Nevada Office

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February 27, 2008

Malcolm Drilling Company, Inc.
Attn: Terry Tucker, President
92 Natoma Street
San Francisco, CA 94105

Re: Encore @ Wynn Las Vegas

Mr. Tucker,

On behalf of Tutor-Saliba Corporation, we would like to thank Malcolm Drilling Company, Inc. for completing the drilled piles at the Encore project in Las Vegas, Nevada. Malcolm's work on the Encore @ Wynn Las Vegas was critical to a successful start on this project. Although difficult access prevented an early start to the tower, Malcolm preserved in completing the shaft on time and on budget.

Malcolm Drilling's personnel proved to be a key point in beginning the Encore successfully. All of Malcolm's employees prove to be professional and helpful. Tutor-Saliba looks forward to working with Malcolm Drilling Co. Inc. on other projects in the Las Vegas area.

Tutor-Saliba would again like to thank Malcolm Drilling for the professionalism, diligence and quality workmanship that was proved by Malcolm on the Encore.

Respectfully,



D. L. "Josh" Randall
Senior Vice-President & Manager of Nevada Operations

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