

Excel Corporation

Highway 30 West
Schuyler, NE
68661

January 22, 2004

Ayars & Ayars
6500 Holdrege St.
Lincoln, NE
68505

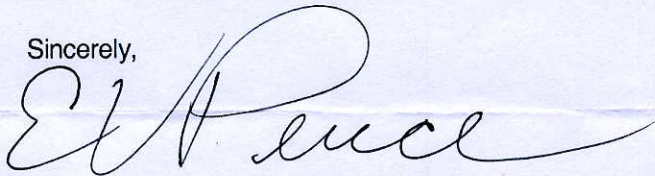
Dear Mike:

I would like to once again compliment your firm at the end of another complex project. Your company as always has delivered a unique project on time and on budget. Troy Chimidtke does an excellent job of interfacing with our management staff and the USDA. His ability to work with the USDA and operate efficiently within their parameters in a food production environment, continually saves this organization time and capital.

The Skyway Project was a fine example of his ability to coordinate and communicate. In this project he was working with the Nor-Am Freezer group as they were constructing their facility, the Roads Department to insure compliance with their right-a-way rules and traffic issues, as well as our Sub-Contractors and the USDA. There were also issues with Cornhusker Power that played a part in the project. Troy is a professional that gives each project his undivided attention, and is a pleasure to work with.

Mike it is always a pleasure to work with your organization, our relationship has endured through some very difficult projects over the last 17 years, I look forward to the next project we undertake.

Sincerely,

A handwritten signature in cursive script, appearing to read "E.V. Pence". The signature is written in dark ink and is positioned above the typed name and title.

E.V. Pence
Capital Manager