

Bill Subcontractor
1818 College Avenue
Pleasant Gap, PA 16823

September 3, 2002

Joe Contractor
233 West Beaver Avenue
State College, PA 16801

Re: Change Order, Renovation to Hammond Building
Project No. 02-66666

Dear Joe:

Enclosed is our cost breakdown in the amount of \$12,951.48 to add a transformer and vault to the above Project.

Sincerely,

Dick Estimator