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September 29, 2005

Florida Department of Environmental Protection
Division of Air Resource Management
2600 Blair Stone Road MS 5500
Tallahassee, Florida 32399-2400

Re: American Cement Company/Air Construction Permit Application

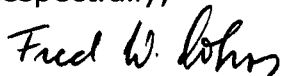
Dear Sir/Madam:

In support of the permit application submitted by American Cement Company (ACC) to construct a Portland cement manufacturing facility in Sumter County, Florida I am offering my professional opinion on the viability of the emission control technology proposed by the applicant with respect to its meeting the emission limits contained in the application.

ACC and I have reviewed representations made by various suppliers of cement process equipment to determine the state of the art in the industry, examined recently issued permits for similar plants, both by FDEP and authorities of other U.S. states and have concluded that BACT can be achieved with any of the methods discussed in the application.

Based on my experience with a great number of raw materials used to manufacture Portland cement, particularly materials available and commonly used in Florida for this purpose, as well as the process designs offered by recognized technology and equipment suppliers under consideration by American Cement Company for the proposed Cohrs Consulting, LLC plant, I am confident that FDEP can be assured of ACC's ability to comply with the proposed permit limits.

Respectfully,



Fred W. Cohrs
Cohrs Consulting, LLC