



WALSH OFFSHORE, INC.

Oil & Gas Personnel

January 11, 2005

Encos, Inc.
Craig Price, Director of Safety and Training
727 Highlandia Drive
Baton Rouge, Louisiana 70810

Re: Training

Dear Craig;

We sincerely appreciate your efforts in helping us get our employees trained. As you know, the nature of our business presents some unique training challenges. Your classes are interesting, informative and thorough. We feel that you have been very successful in helping us create a safer work force.

Your training sessions are exemplary. Your knowledge of the course materials and your teaching skills held the interest of our employees. The sessions were very productive. Please accept this letter as formal recognition of the value of your services to Walsh and our sincere thanks to you for going that "extra mile" for us.

We look forward to a long term working relationship with Encos and you.

Sincerely,

George E. Simmons
Chief Administrative Officer