

**PENHALL INTERNATIONAL CORP.**

1801 Penhall Way  
Anaheim, CA 92801

---

**NOTICE OF CHANGE**

Dated: April 24, 2008

---

To: Holders of the 12% Second Lien Senior Secured Notes due 2014

Re: Penhall International Corp., an Arizona corporation (the "Company")

Dear Ladies and Gentlemen:

This Notice is being delivered pursuant to the Indenture dated as of July 28, 2006 with respect to the 12% Second Lien Senior Secured Notes due 2014 issued by the Company and a copy has been filed with the Trustee. We hereby advise you that Penhall Holding Company ("Penhall"), the parent of the Company, has replaced KPMG LLP with Deloitte & Touche LLP ("Deloitte") as independent accountants for Penhall and its subsidiaries. Penhall made the decision to replace KPMG LLP with Deloitte because Deloitte is the same accounting firm engaged by LVI Services, Inc. and Penhall is evaluating a potential business combination with LVI Services Inc. that could facilitate a possible financing or capital markets transaction. Additionally, in connection with such potential business combination, Penhall is considering a change in fiscal year from June 30 to December 31.

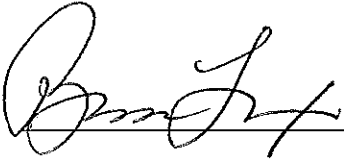
Further, on March 31, 2008, the Penhall Company, as borrower, entered into a Credit Agreement with General Electric Capital Corporation as Agent and a Lender, and the other financial institutions party thereto, pursuant to which borrower obtained a \$20 million Term Loan. A portion of the proceeds were used by borrower to acquire substantially all the assets from Concrete Coring Company of Hawaii, Inc. for an aggregate purchase price of \$11,911,000 consisting of \$9,000,000 of closing cash payments, plus a seller note in the original principal amount of \$2,411,000, plus \$500,000 in non-compete payments. Borrower used the remaining portion of the proceeds of the Term Loan to pay down debt on the Credit Agreement, which was primarily related to the acquisition of Concrete Barrier, Inc., which was acquired on January 31, 2008 and disclosed in the footnote of the financial statements as of December 31, 2007.

Finally, we are pleased to announce the appointment of George Bush to the position of Chief Operating Officer of The Penhall Company.

Please direct any questions to Bruce Lux, Vice-President and CFO, at 714-578-3211.

Sincerely,

**PENHALL INTERNATIONAL CORP.**

By:  \_\_\_\_\_