



June 8, 2007

Corporate Electrical Technologies, Inc.
2719 Grand Avenue
Bellmore, NY 11710

Attention: Raymond B. McQuillan:

Reference: Additions and Renovations at Smithhaven Mall

Gentlemen:

This is just a note of appreciation for an outstanding job as the electrical contractor at the Smith haven mall project this past year. It has been comforting to have had an electrical contractor of your caliber to get these challenging projects completed and on time according to original deadlines.

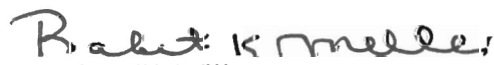
Corporate Electrical Technologies' staff has truly shown their competency and commitment to please throughout the entire process. It is a rarity to come across a reliable team of people that work as cooperatively and efficiently as your corporation does. Without a doubt, the quality of your electricians' craftsmanship and their ability to get difficult tasks done quickly is unsurpassed.

I must add that your project manager, Steven Mancini, has been a major contributing factor to the success of these projects. On top of every aspect of the electrical contract, Steven has impressed me with his organization skills and professionalism since the project's inception.

In all, I am grateful to have the opportunity to work with your team on these projects and I am truly looking forward to the next one.

Sincerely,

EW HOWELL CO., INC.


Robert K. Miller
Senior Project Manager

RKM:dv