

Via Facsimile and US Mail

April 9, 2004

Corporate Electric 2719 Grand Ave. Bellmore, NY 11710

Attn: Ray McQuillan

Re: LA Fitness - Farmingdale

Dear Ray,

I would like to personally express my gratitude to Corporate Electric for assistance on trying to locate light fixtures for the LA Fitness Farmingdale project. Not many contractors would go to the extent you and Steve Mancini of your company went through for a project another electrical contractor was awarded.

Your help in this matter was very much appreciated during a frustrating time in the project. Corporate Electric had gone up and above their responsibilities to E.W. Howell Co., Inc. and their efforts have not gone un-noticed.

Once again thank you and I hope to be doing work with Corporate Electric again in the near future.

Very truly yours,

E.W. Howell Co., Inc.

Alexis Lisi

Project Manager

AL:dr

CC: J. O'Sullivan - LA Fitness

H. Rowland

R. Lisi

J. Bergin

P. O'Rourke

M. Johneas

E. Klingle

File