

September 13, 2004

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

Attn: Steven Mancini

Re: Target Store - Hicksville, NY

Dear Steven,

On behalf of E.W. Howell Company, I would like to extend our graditude for a job well done on the electrical contract at the aforementioned project. Your staff's ability to coordinate with others and meet all of the construction goals has helped make this challenging project a success.

It has been a pleasure doing business with a firm who truly cares about quality and customer satisfaction and we look forward to working with you in the future.

Sincerely,

E.W. Howell Co., Inc.

Robert Timperio Project Manager