



November 7, 2003

Mr. Tim Malki
Senior Project Manager
Daniel Company
2185 E. 7th Street
Los Angeles, CA 90023

RE: Recommendation letter to Daniel Company

**RE: Citizens Water Resources Company of Arizona – Anthem Water Campus WWTP
Solids Handling Facility Project**

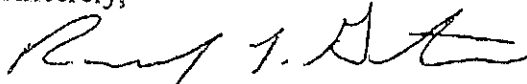
Dear Tim:

We have recently and successfully completed installation of the scrubber system at Anthem Water Campus WWTP Solids Handling Facility.

The FRP ducting system, volume dampers, flex connectors, fittings, testing, and training that were supplied by Daniel Company met and exceeded the required specifications. Throughout the entire course of this project, Daniel Company responded in a timely manner to the necessities and requirements of this project.

It has been a pleasure working with Daniel Company. MGC Contractors welcomes the opportunity to work with Daniel Company on future projects.

Sincerely,



Randy L. Gates
General Manager