

# MGC Contractors Inc.

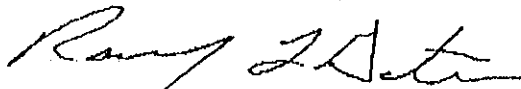
March 20, 1998

To whom it may concern:

We have recently completed installation of a water scrubber and duct system supplied by Daniel Mechanical, Inc. at the Surprise WWTP in Surprise, Arizona. The materials and equipment supplied by Daniel exceeded the specification standards for the project. With the assistance of Tim Malki and the engineering staff the original design was changed to provide an improved and more serviceable system. Through value engineering they provided shop drawings with several options for the projects Engineer and Owner to choose from. After approval of shop drawings the materials and equipment were delivered quickly without causing project delays.

If you have any questions or require any additional information please do not hesitate to call.

Sincerely,



Randy L. Gates  
General Manager