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McPHEE ELECTRIC LTD

The United Illuminating Company
Electric Systems Workcenter
801 Bridgeport Avenue
Shelton, CT 06484-4714
203.499.2000

July 9, 2004

Mr. Michael McPhee
McPhee Electric Ltd, LLC
505 Main Street
Farmington, CT 06032

Re: IKEA/Skanska Project, New Haven, CT

Dear Mr. McPhee:

I had the opportunity to work with Jere Lacoske on the permanent service and Adam Hoskins and Joe Cicchetti on relocating UI facilities for traffic and street light controllers and street light feeds for the referenced project.

I would like to commend Jere, Adam and Joe on their professionalism and problem solving skills.

UI's ability to meet the customer's deadlines was due in great part on their effective, communication, timely job coordination with UI and basically doing a design build as changes and additional work arose. I was able to count on them doing what they said they would do and in the time frame they said they would get it done.

They were easy to work with. You should be proud to have dedicated employees like Jere, Adam and Joe working for your organization.

Sincerely,

A handwritten signature in black ink that reads 'Fred Walters'. The signature is written in a cursive, flowing style.

Fred Walters
Customer Field Engineer

cc: D. Rogers UI Co