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May 4, 2007

Subject: Northeast Remsco Construction, Inc.

To Whom It May Concern:

This letter is to document the Metropolitan Water Board's experience with Northeast Remsco Construction, Inc.

During 2006 Northeast Remsco served as the prime contractor for the relocation of an approximate 700 lineal foot section of 42" diameter steel pipeline owned by the Onondaga County Water District (which the Metropolitan Water Board administers). The original pipe was installed in 1966 and was positioned on supports anchored to the wall of a concrete culvert, which conveys Butternut Creek under a rail yard in the Town of DeWitt, New York. This pipeline is one of our primary transmission mains and conveys roughly 75% of our daily average sales of 25 million gallons/day. The CSX Transportation rail yard is a busy switchyard and includes a heavily used rail line between Albany and Buffalo, which could not be taken out of service. There are 12 sets of tracks and a paved road at the point of crossing. Outside of the rail yard the work area would be considered a wetland and required the use of well points to keep the area dry. The condition of this pipeline section had deteriorated due to its exposure to the atmosphere and to periodic submersion in the creek as it rose and fell with seasonal runoff and snowmelt. The project involved micro-tunneling at a depth of approximately 15 feet beneath the rail yard to install a steel casing (Permalok) parallel to the original pipe section and then installing a 42" diameter HDPE butt-welded section to be tied in to buried sections of pre-stressed concrete cylinder pipe. The 60" diameter casing sections were welded on the interior of each joint. The total length of the bore was approximately 660 feet.

The project also included the dismantling and removal of the original steel pipe section, which was wrapped in asbestos containing material, and cutting the pipe supports flush with the culvert wall. Northeast Remsco subcontracted that work to a local contractor.

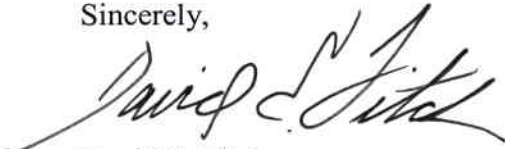
Northeast Remsco's contract was in the amount of \$2,627,139.

We were very pleased with the professionalism, expertise and commitment of resources that Northeast Remsco Construction brought to this project. It was obvious from our pre-construction meetings with Rich Palmer that we were dealing with a competent and experienced contractor. It was necessary for Northeast Remsco's staff to work closely with not only our staff, but those of our consulting engineers, CSX Transportation, local vendors, material suppliers and area property owners. Their approach instilled confidence in their abilities. They were cooperative with our need to minimize shutdowns. Their crews worked 24/7 on several occasions. Most importantly, when unanticipated difficulties were encountered they

demonstrated a commitment to seeing the job through by contributing to and participating in the solutions. One could sense their desire to be responsible team players. There was only one small change order on this project and it was resolved quickly. These are reasonable people.

From our experience on this project, I would highly recommend Northeast Remsco Construction Inc. for projects of this nature and we extend our appreciation for a job well done. They provided us with a successful improvement to District infrastructure and were a pleasure to do business with.

Sincerely,

A handwritten signature in black ink, appearing to read "David E. Fitch". The signature is fluid and cursive, with a large initial "D" and "F".

David E. Fitch
Administrative Director