



MICHAEL V. CAMPBELL, CPM®
MVC Real Estate Services, Inc.

March 4, 2005

To Whom It May Concern:

I have been working with Julian Coto and Excel Engineering Consultants, Inc. for over 10 years. Excel has helped us out on some very challenging situations. I have come to rely on Excel's expertise, advice and cost cutting measures and in managing and expanding our communities' infrastructure. Dealing with the maze of environmental regulations and environmental compliance has been successful thanks to Excel Engineering Consultants, Inc. They have been a pleasure to work with and we continue to rely on them to effectively help us with our Water, Wastewater and Land Development projects.

Sincerely,



Michael V. Campbell, CPM