

August 16, 2010

To Whom It May Concern:

Excel Engineering has been the company I have turned to for over (10) years regarding all of our environmental engineering needs. They have solved problems and provided solutions for me in Georgia, Florida, South Carolina, and Alabama. Their response time has been timely and their results have been on the money. Their estimates have been accurate and have enabled us to make sound CAPEX budget decisions. The Excel staff has provided results from complicated projects such as connecting a whole Mobile Home Community to the Municipal system in Atlanta to providing better drainage solutions in Charleston. We continue to look forward to working with this team of professionals.

Sincerely,

Michael D. Proulx

Michael D. Proulx Capital Asset Manager

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