

April 28, 1997

MR ASHLEY B SMITH, VP
SMITH-MIDLAND
P O BOX 300
MIDLAND VA 22728

RE: Lincoln Township Municipal Authority
Somerset County, PA
Remote Location Control Structure

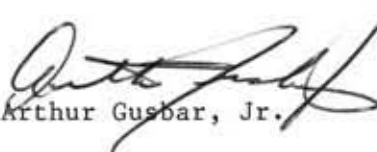
Dear Mr. Smith:

Pursuant to the above referenced, I am pleased to inform you that we are extremely satisfied with the recent purchase of your precast concrete structure.

It adapted very well to our situation, in that the location was very remote, your delivery was accomplished in a timely manner, and the structure was well appointed regarding required opening in the walls and floor, as well as the finish of the structure, both interior and exterior.

Sincerely,

GUSBAR & ASSOCIATES, INC.


Arthur Gusbar, Jr.

AG:np