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April 28, 2006

Mr. John J. McGillian, Regional Representative
COMMERCIAL UTILITY CONSULTANTS, INC.
1556 McDaniel Drive
West Chester, PA 19380

Dear John,

As we enter into our 5th year of utilizing your services, I continue to be impressed with CUC's ability to find potential savings and also your dedication to ensuring that Verizon realizes those savings.

This effort is underscored by the fact that other utility consultants had previously examined these same accounts and found nothing. The credit of over \$90,000.00 from the Philadelphia Water Department (PWD) along with savings on several other PWD accounts was the first indication of your work standing out from the rest of the consultants we have used over the years.

The success CUC has been able to achieve with our electric accounts has been the most impressive accomplishment. With thousands of accounts with hundreds of utility companies all over the country, you continue to find billing errors and obtain refunds for Verizon to this day.

Keep up the good work. If Verizon could give awards to its' vendors, CUC would be at the top of my list. Thanks once again for your efforts on behalf of Verizon.

Regards,


Matt Mattingly
Manager-Energy Initiatives