

GEM MANUFACTURING CO., INC.

Mr. Colby Lewis, President
ESCO Energy Services Company
788 South Street
Pittsfield, MA 01201

Dear Colby:

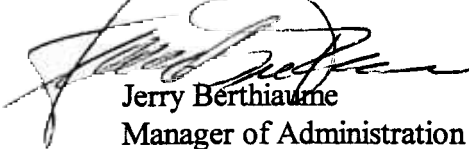
We at Gem Manufacturing Company, Inc. wanted to let you know that we wish to express our satisfaction for the truly professional service your company has performed for us. Every phase of the lighting Retrofit Project was well planned and coordinated to minimize any disruptions to our regular business and production activities. Most important, our electrical consumption was reduced while significantly improving our overall lighting conditions.

The job that was done at both of Gem's facilities has really been appreciated by our employees.

From the time that Andrew Bloom approached Gem Manufacturing, his persistence, his attention to detail along with the coordination with John Shulda, and his crew caused the project to be completed successfully regardless of the various unforeseen problems that were encountered.

I would recommend ESCO to anyone who is looking to improve the lighting systems and cost efficiency with their facility.

Sincerely yours,



Jerry Berthiaume
Manager of Administration

CC: Andrew Bloom