

June 5, 2006

Environmental Rate Consultants, Inc. 2113 Greenbriar Place Union, Kentucky 41091

RE: Water and Sewer Rate Study

To Whom It May Concern:

In April 2005, the City of Gahanna contracted Environmental Rate Consultants, Inc. to perform a Water and Sewer Rate Study. John and Al Damico completed a comprehensive evaluation of the City's needs for the next ten (10) years in a very detailed and professional manner.

Environmental Rate Consultants, Inc. extensively researched the past, present and future rate revenue requirements, fixed charges and tap and connection fees for both the Water and Sewer Utility funds. They used the information gathered to recommend projected rate increases over the next three (3) years as well as to create an interactive computer rate model in Microsoft ExcelTM that the City could use over the next ten (10) years to easily calculate future rate requirements.

The financial analysis and rate calculations provided by Environmental Rate Consultants, Inc. for the City of Gahanna were provided in a clear, concise report and within the timeframe allotted. John and Al were professional, courteous and extremely knowledgeable. The City of Gahanna is proud to recommend Environmental Rate Consultants, Inc. for your community's water and sewer rate study needs.

Sincerely,

Terry Emery

Public Service Director

