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To Whom It May Concern:

We have four of Rayes boilers up and running in our buildings this year and have been very pleased with all of the aspects of Rayes Boiler & Welding. The quality of their boiler fabrication is excellent as is the installation. With their administrative detail they helped us get maximum rebates and worked with us all the way to the arrival of the rebate checks.

Raman is very easy to work with and the service workmanship and response time has been outstanding.

Sincerely,

Michael Daniels

**Chief Operating Officer**