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January 26, 2009

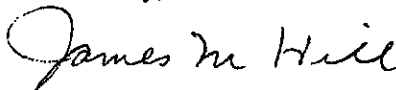
Andy Ahern
Ahern & Associates
2198 E. Camelback Rd.
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Phoenix, AZ 85016

Andy:

We have worked with you and your colleagues at Ahern Associates for some time now. We find your expertise in the area of logistics (be it in consulting or based on being hired for acquisition analysis) to be outstanding. We value the relationship and are very happy to give you this letter of reference.

You should feel free to have any party call us to discuss our experience.

Sincerely,



James M. Hill

JMH/cn