



Dependable Highway Express

February 11, 2009

Andy Ahern
CEO
Andy Ahern and Associates
2198 E Camelback Rd., Suite 210
Phoenix, AZ 85016

Re: Letter of Reference

Dear Andy:

I've known you for many years and it has always been a pleasure working with you. I really appreciate your knowledge of the transportation industry, including contacts, valuations, and ability to work through issues.

I want to thank you for presenting us the opportunity to purchase J&M Express, and for working with both companies to complete the deal. As we have discussed, we are very much interested in other opportunities that come your way for possible acquisitions of LTL, harbor, or truckload carriers in the west coast.

Thanks again, for making this deal possible.

Best personal regards,

A handwritten signature in black ink that reads 'Ron Massman'. The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Ron Massman

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Los Angeles, CA 90023

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