



Forest City Trading Group, LLC

TRADITION OF EXCELLENCE

August 31, 2010

Mr. Andre W. Ahern
Chief Executive Officer
Ahern & Associates Ltd.
2198 E. Camelback Road, Suite 210
Phoenix, AZ 85016

Dear Andy:

Our team, at Forest City Trading Group, LLC, would like to take this opportunity to thank you for a job well done working with us to redesign and implement new strategies for our truck transportation management. We appreciate your willingness to look beyond your traditional work with trucking and logistics companies in the area of mergers and acquisitions or a restructure of their companies. While Forest City Trading Group, LLC is not a transportation company our business model is not unlike many of your clients.

As you know we interviewed several consultants from the very small to the large global companies. What Ahern & Associates offered was to help us understand the trucking industry and introduce us to those companies that are able to work and provide service within our business model. The team you put in place to manage our account have been very professional in their dealing with us, have spent time learning our business and culture and have been very thorough in their assessment of our companies' transportation departments. The other companies were not able to provide the knowledge and industry connections that Ahern & Associates has provided us. You were able to accomplish this within a short timeframe which was very important to us.

Andy, we enjoyed working with you personally and appreciate that you are willing to spend so much time with your clients. Your opinions and guidance are valued. You have shown us a high degree of respect and dealt with us very openly and honestly. We know we can count on you and your group to do what they say.

Going forward we expect to be able to strategically position ourselves in the market to allow for the continued growth of our companies and work with the transportation partners your recommend to fulfill our capacity needs. This will allow us to work more closely with our customers.

We look forward to future business dealings and highly recommend your company. Ahern & Associates is the best in the trucking industry in assisting companies that desire change.

Best personal regards,

Elizabeth Myzak
Vice President Transportation