

McKELVEY

Trucking Company

February 17, 2009

A.W. Ahern
Ahern & Associates, Ltd.
2198 E. Camelback Road Suite 210
Phoenix, Arizona 85016

Dear Andy:

I want to take a minute to thank you for all your hard work and devotion you put into assisting my company in strategic planning while maintaining your high standard of ethics.

In these trying times, it was very reassuring to have someone with your expertise advise us on the challenges that the industry is facing. With your help, I have been able to keep my focus on growing my company in a very difficult time.

I know I made the right choice when I retained you and your firm for this process. You have made me feel very comfortable with my decision and I always knew matters would be handled with the utmost confidentiality.

Thank you again for all your hard work.

Sincerely,



Dale M. Finck
President