



May 12, 2009

Ahern & Associates
2198 E. Camelback Road
Suite 210
Phoenix, AZ 85016

Dear Andy,

It was a pleasure to have your firm visit our facility. I really appreciate your knowledge of the industry. You have provided valuable insight, during these hard times it's always good to have someone from the outside give us an honest over view.

We have taken your advice and made some promising changes.

Thank you once again and we appreciate you candor.

Cordially,

A handwritten signature in black ink, appearing to read "Gustavo Jimenez", is written over a horizontal line.

Gustavo Jimenez,
President