



Denny Manufacturing Co., Inc.

P.O. Box 7200 Mobile, AL 36670

March 2, 2005

To Whom It May Concern:

Lewis Communications Business Consulting Services made a significant impact to my company's bottom line. We have been in business for a number of years and have always operated very efficiently. I have been a business associate of Lewis Communications in the past for their advertising services. When I was approached by Lewis on their consulting services, I was somewhat skeptical in the beginning, but they proved me wrong.

Their analysis was extremely professional, thorough and did not take up much time. Upon completion of the analysis, Lewis provided several recommendations that would improve our net cash flow. We chose those recommendations that made sense for our company and we are currently implementing them. Lewis Communications provided the expertise and commitment that will allow us to save literally tens of thousands of dollars for years to come.

I would highly recommend allowing Lewis to meet with you. Your company has nothing to lose and a lot to gain. Please feel free to call me with any questions about our experience with Lewis and how they helped save us money through their Business Consulting Division.

Sincerely,
Denny Manufacturing Co., Inc.



Denny Variali
Founder, President and CEO