

October 5, 2006

John H. Lewis, Jr.
Senior Partner
Lewis & Associates, LLC
1668 Government Street
Mobile, Alabama 36604

Dear John:

We would like to commend Lewis & Associates on the very thorough and professional approach you took to reduce several of our major business expenses. As a result of your company's expertise, our net profit will increase by several hundred thousand dollars for years to come.

Because of our unique shipping agency business, we were initially skeptical of your ability to substantially help us. Your approach to our extremely involved and complicated business structure was truly impressive.

It was comforting to know that the implementation of your recommendations has not disturbed our company's operations at all. In addition, we appreciate and respect the importance you all put on our confidentiality.

Thanks to you, Tripp and Jim for a job very well done. Feel free to use us as a reference for future clients. Again, we are very pleased with your services and wish you the best of luck.

Sincerely,



J. Schley Rutherford
Chairman



H. W. Thurber, III
President and Chief Executive Officer

