

August 14, 2007

Reference: Lewis & Associates

To Whom It May Concern:

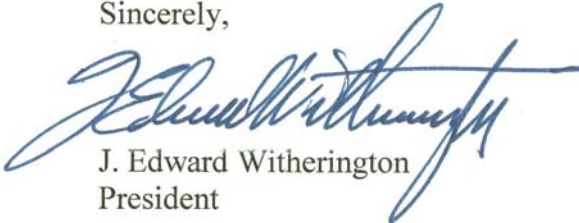
Knowing there was an opportunity to save money, we were immediately excited about meeting with Lewis & Associates. To no surprise, they were able to reduce our expenses in a few key areas.

In fact, one of the major areas of Lewis' analysis gave us a unique way to earn cash rebates on our major purchases. Now that everything has been implemented and put into place, we have been saving at or more than their original estimated recommendations.

Aside from the expense reduction services of Lewis & Associates, we also hired them to design a new logo for our company. They were able to give us a new, professional image that has been well received by many of our friends, family and business colleagues.

I would definitely recommend meeting with Lewis & Associates. There is no risk and, who knows, they will probably save your business money.

Sincerely,



J. Edward Witherington
President