



BANDAI AMERICA INCORPORATED

5551 Katella Avenue
P.O. Box 6054
Cypress, California 90630-6054
Tel: (714) 816-9500
FAX: (714) 816-6711

September 1, 2005

David Case
SmplSolutions
22651 Lambert Street, #106
Lake Forest, CA 92630

Dear Mr. Case:

I wanted to take a moment to commend the services provided by three of your employees. Specifically Sharron Hanson, Steve De Santo and Kendra Murray. In trying to coordinate some recent phone services here at our Cypress location things got a little miss communicated and timing between my presence and the SmplSolutions staff was a little off. Although I was not the most polite person on the phone at the time, Kendra remained calm and professional and coordinated another visit, along with Sharron's assistance, so that my needs were taken care of immediately. Upon arrival, Steve was friendly and polite and exhibited the professionalism that I have come to expect from SmplSolutions.

The actions of the staff, I feel, are a direct reflection on the value that you and the other members of your senior management team place on them. It should be a great reassurance to you to know that SmplSolutions is being represented by individuals who take pride in a job not only done but done well.

I hope that you pass on this information to Kendra, Sharron and Steve and let them know that their hard work is noticed and truly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Donna Bawolski".

Donna Bawolski
Human Resources Manager
Bandai America Incorporated



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April 8, 2004

David Case
SmpI Solutions
22651 Lambert Street, #106
Lake Forest, CA 92630

Dear David:

I would like to take this opportunity to say thank you for all the assistance you and your staff have provided to me over the past 2 ½ years. Everyone at SmpI Solutions has been and continues to be helpful and prompt in all requests that I put forth. In particular I would like to commend Matt Abshire and Nick Henry for their professionalism and work ethic when on-site here at Bandai. No question or task has ever been too small (and being a phone/technically challenged individual like myself, these requests can be many) for them to handle.

Whenever a problem arises, it is always the first and easiest reaction to complain, but rarely do we send praise and kudos to individuals or organizations when projects are done outstanding, so I wanted to make sure to let you know that I have really appreciated all the support you and SmpI Solutions have given.

Sincerely,

A handwritten signature in black ink that reads "Donna Bawolski". The signature is written in a cursive, flowing style.

Donna Bawolski
Human Resources Manager
Bandai America Incorporated