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January 9, 2006

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

Dear Mr. Case:

Please pass on a big thank you to all of your staff at SmplSolutions for their continued support of our facilities in Southern California and Phoenix. Our relationship is over 4 years strong now, and we have come to realize we can always expect the highest level of customer support and professional know-how from SmplSolutions.

I would be happy to provide your company with the highest in accolades if you were to need a reference. It continues to be a pleasure working with all of your staff.

Regards,

A handwritten signature in cursive script that reads "Beverly Carter".

Beverly Carter  
Communications Manager  
Norton Lilly International