



August 1, 2008

Mr. Paul Pearson, Director, Business Development
The SpyGlass Group, Inc.
2001 Crocker Road, Suite 200
Westlake, Ohio 44145

Dear Paul:

I wanted to take an opportunity to thank you for the exceptional service that your firm provided for us.

From beginning to end, all the members of your organization were professional and efficient. The process took very little time to get started and yielded substantial savings. At the onset of your process we were hopeful that you would find savings, and your results exceed our expectations. I would recommend this process to any of my colleagues.

Once again, I would like to thank you for your services.

Best Regards,

A handwritten signature in black ink, appearing to read 'S. L. Patterson', with a long, sweeping underline.

Steven L. Patterson
Chief Financial Officer