



Mr. John M. Good CEO  
Spyglass Technology Advisors  
2001 Crocker Road  
130 Gemini Tower  
Cleveland, Ohio 44145

Reference: Telecom Audit

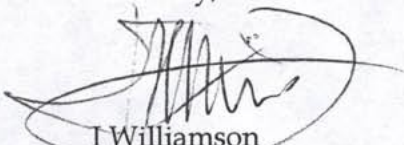
Dear John;

On behalf of The Pines Manufacturing Group, I want you to know how pleased we are with both the service your firm provided and the manor in which it was performed. From the explanation of the service through the performance of the audit, you and your colleagues were outstanding.

Saving money in manufacturing these days is a key to survival. We were optimistic you would find a few opportunities for us to save, but we didn't expect to receive such a bonanza from the credits from prior service billing errors and the huge savings from the recommendations your firm made for changes to our supplier contracts.

We are very pleased, while somewhat embarrassed, that you were able to save us so much money in our telecom area. Your firm is truly providing a valuable service and we would not hesitate to recommend any company, however large or small, use your service.

Sincerely,



I Williamson  
General Manager

