

To Whom It May Concern;

RE: Schooley Mitchell Telecom Consultants

In December of 2004 we retained Schooley Mitchell to examine our telecom services and advise us if we could reduce our costs in this area. Bill Webster and Tony Forbes worked on our file. They examined every aspect of the services we were using.

While they determined most of our services were properly optimized they did find that we could reduce one expense category by 57%. We asked them to go ahead and make the changes which they did with very little impact to our staff. We have found their service to be valuable and would recommend the cost reduction service to other companies looking to see if there are savings to be gained in the telecom area.

It is helpful knowing that an independent firm has analyzed our business relationships in the telecom area and advised we have the best arrangements available to us.

Sincerely

Bruce McBean, President.