

October, 2011

To whom it may concern:

I had the pleasure of working with Frank Tralli and his firm Aries Advisory Group Ltd. ("Aries") in connection with the refinancing of a mutual client.

Aries and Frank were tireless advocates for our clients with a variety of financial institutions. When one of the proposed members of the syndicate of lenders declined to fund, Frank was able to keep the remainder of the syndicate together while finding another solution.

It is a testament to Aries' skill that counsel for a lender remarked that in his 20 plus years of practice, his client, an executive within the special loans committee of a financial institution, had never provided additional facilities to a client until Aries was able to negotiate the lender both staying and providing additional facilities.

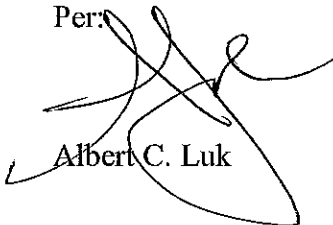
Aries was also crucial in co-coordinating the business aspects of the financing. For example, he was able to provide our office and the equipment financier up-to-date financial information for existing financiers to be paid out. In this respect, Aries and Frank acted as a virtual CFO for our clients.

I would recommend any company requiring financing to retain Aries.

Yours very truly

Nesathurai & Luk LLP

Per:



Albert C. Luk