



September 6, 2011

Aries Advisory Group Ltd.  
34 Parklea Drive  
Toronto, Ontario  
M4G 2J6

**Attention: Mr. Frank Tralli**

Dear Frank:

This letter is intended to serve as a recommendation for Frank Tralli and his firm, Aries Advisory Group Ltd.

Frank was retained to act as our company's part time Chief Financial Officer in August 2005.

Since the commencement of this engagement, Frank has been responsible for all accounting and finance issues for the company. His main duties include the supervision of the company's accountant and the negotiation of all credit facilities with our Bank. Other projects have included the development, creation and implementation of a bonus plan for management and a company valuation required as part of a shareholder buyout.

Throughout the six plus years that Frank has worked with the company, his recommendations of a financial or operational nature have been sound and objective. His responses to my queries are very timely, whether he is scheduled to work with us on a particular day or not. He is conscientious and genuinely cares about the well-being and success of our company.

I would not hesitate to recommend Frank and his firm to another company who is in need of a part-time CFO or who requires assistance with the valuation of a business.

Should any of your prospects wish to discuss this with me further, they can reach me at (626) 385-2000 or at [gerry.morris@morrisnational.com](mailto:gerry.morris@morrisnational.com).

Sincerely,

Gerry Morris  
Shareholder