

**COMMERCIAL ELECTRO PLATING, INC.**

ZINC PLATING ON STEEL • ELECTROLESS NICKEL

May 23, 2006

To Whom It May Concern:

From: David McQuone  
President C.E.P.

I am writing this letter on behalf of Mr. Bruce Klinger, the former owner and operator of Ana-Con Laboratory. I have dealt with Mr. Klinger for over 20 years. His company has performed solution analysis and material testing for me. With his extensive knowledge of the plating industry he has on numerous occasions been able to solve our problems right over the phone. He has even gone to the extent of giving me his home phone number if I needed his help after hours. Although I would hesitate to bother him at home, it was reassuring to know he was available if needed.

I wish him well with his new company and look forward to working with him, and would whole heartily recommend his services to all my business associate.

A handwritten signature in black ink that reads 'David McQuone'. The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

David McQuone  
President C.E.P.