

PATRIOT METAL PRODUCTS

1005 N. VINE STREET
BERWICK, PA 18603

Phone (570) 759-3634 Fax (570) 759-3635

Patriot Metal Products, Inc.
1005 N. Vine Street
Berwick, Pa. 18603

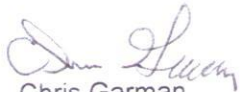
To Whom It May Concern:

Patriot Metal Products, Inc. has recently contracted the consulting services of Mr. Dan Comfort to analyze and review our company's electric bills.

With being located in a KOZ zone, we pay close attention to our bills. This location affords us many tax advantages, one being the Pennsylvania Sales Tax. Upon use of Dan's services, he initially found nothing inappropriate. However, after further research, Dan uncovered inconsistencies in our electric bill charges with respect to the sales tax. This allowed Patriot Metal Products, Inc. to receive a credit for \$782.26. Dan is currently working on a refund credit worth over \$3200.00 for our company.

We are very pleased with the results thus far of our business arrangement with Dan. We would highly recommend his services to anyone looking to reduce their utility costs, noting there were no up front cost involved.

Sincerely,



Chris Garman
Vice President
Patriot Metal Products, Inc.