

S.P.RICHARDS CO.™

J. Phillip Welch, Jr.
Vice President and Controller

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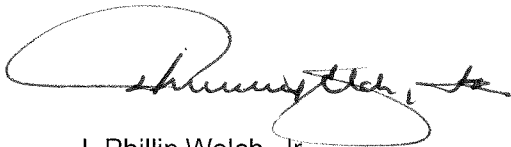
To Whom It May Concern:

It is my pleasure to recommend the services offered by Smith Consulting Group (SCG). Over the past 30 years, I have had the opportunity to work directly with Billy P. Smith in my current position as well as when I was employed with Thrall Car in the 1980's. The company offers top-notch professional service and reasonable rates. I have always been pleased with their work.

Two projects in particular illustrate their attention to detail and concern for quality. First, SCG created a dedicated transport program for the procurement of raw materials in the 1980's that not only saved our company thousands of dollars each month in freight costs but, more importantly, increased the reliability of a constant supply of material for our assembly lines. More recently, SCG reviewed our international logistics for the procurement of products from China. Their creativity and knowledge of international trade and the regulatory environment surrounding such were insightful and has helped us to gain supply chain efficiencies while lowering costs.

I can recommend SCG for your international logistics and import/export customs needs. I would not hesitate to utilize them again when our needs call for such services.

Regards,



J. Phillip Welch, Jr.