

September 11, 2008

To Whom It May Concern:

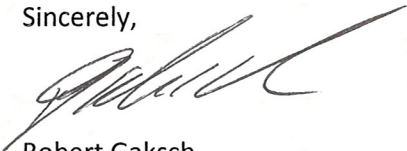
This letter is to serve as a reference for 2AM Group. Over the past two years, KittelSupplier USA has had the opportunity to work with the Quality Inspection Team in providing inspection, sort and rework services. 2AM Associates have effectively contained several issues for us that allowed us to eliminate customer concerns. These activities have included parts that are eventually supplied to the BMW X5 and X6 projects.

2AM associates were found to be knowledgeable of the task, eager to resolve the issue(s), flexible from the start to finish of the project and provided timely reports on a daily basis. It was evident that they were familiar with BMW and other OEM products and it is obvious that 2AM Group had provided these services on other BMW products supplied to them in the past.

Through our developing relationship with 2AM Group, consideration is being put into planning which would involve 2AM Group for future projects.

Please do not hesitate to contact me if additional information is required.

Sincerely,



Robert Gaksch  
President  
KittelSupplier USA