



To Whom It May Concern:

I am pleased to wholeheartedly recommend U-Tel Auditors, LLC and its auditing services. They provided our Company with a most worthwhile service in an efficient, prompt and user-friendly manner.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sam Guyah", is written over a horizontal line. The signature is fluid and cursive.

Sam Guyah  
Maintenance Manager