



To whom it may concern:

Our company, Cornell Iron Works, Inc. (subsidiary of CIW Enterprises, Inc.), was founded in 1828 and conducts business in PA and nationwide. We are a well-established manufacturer of rolling steel doors and grilles. We are also a provider of product support and information services to assist professionals that design, build or manage industrial, institutional and commercial buildings.

When I was contacted by U-Tel Auditors regarding the possibility of billing errors on our utilities, I was skeptical that they would be able to produce any type of significant results or refunds. Even so, I sent them a copy of our recent bills for electric and gas. I was contacted back a short time later and informed that we did in fact have errors. Within a few weeks we received a credit of over \$10,000 from just one utility provider.

Presently we are awaiting additional refunds from at least two other providers and have been very satisfied with the thorough job that U-Tel has done. They operated entirely self-sufficiently in attaining these refunds for our business.

Regards,

A handwritten signature in black ink, appearing to read "Kevin Yakubowski".

Kevin Yakubowski  
Controller  
CIW Enterprises, Inc. & Subsidiaries