



September 10, 2009

Re: Letter of Recommendation Tenurgy

To Whom It May Concern:

Concept Industries was introduced to Tenurgy in the spring of 2009. We were told that Tenurgy had been successful in reducing utility costs saving thousands of dollars. At first we were skeptical as we have worked with other companies in the past that offer similar services with little or no savings being achieved. We were encouraged to give them a try and given the current economic climate decided what do we have to lose by having a meeting?

We contacted Michael Harrington to arrange an introductory meeting to determine if it was feasible to proceed with an analysis of our utilities and telecommunications services for evaluation of potential cost savings. We decided to move forward and were introduced to John Watson, Senior Consultant of Tenurgy.

Tenurgy performed a review of Concept's electrical, natural gas, water, sewer, waste removal, and telecommunication services. Within two weeks they came up with about \$25,000 in savings. Upon further in depth review they identified potential savings in excess of \$200,000 which would be earned by changing suppliers of electrical services going forward for the next three years.

We are very pleased with the services provided and the cost savings achieved in such a short period. Michael and John were very helpful and conducted themselves professionally throughout the process. We look forward to continuing to work with them to achieve additional savings going forward and would recommend their service to your business.

Sincerely,

David Foote  
Vice President  
Chief Financial Officer  
Concept Industries