

From the desk of Dan Penrod

April 13, 2006

VR Business Brokers
11330 Lakefield Drive
Building 2, Suite 200
Atlanta, GA 30097

Dear Malek:

I would like to thank you for helping me find the right business for me. You and VR Business Brokers Atlanta made me very comfortable throughout the entire process. Although I was in Ohio throughout most of the process, the transaction went through without a hitch! I will recommend you to any seller or purchaser seeking to buy or sell a business!

Sincerely,



Daniel W. Penrod
President