



February 23, 2007

VR Business Brokers Atlanta  
11330 Lakefield Drive, Suite 200  
Atlanta, Georgia 30097

Dear VR Atlanta:

We would like to express our appreciation for all that VR Business Brokers has done for us throughout the sale process of KGB Oil Express.

Yasmine Jandali has handled each hurdle with the kind of professionalism that we have rarely seen in the 15 years that we have dealt with other business brokers in the region. It restores our belief that there are still professional and ethical people that do what they promise to do.

Keep up the good work and thanks a million.

Sincerely,

A handwritten signature in blue ink that reads "Sang 'William' Ngo". The signature is stylized and includes a long horizontal line extending to the right.

William Ngo  
Realtor/Agent