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Joseph T. Wojtowicz
Vice President
Senior Business Development Officer

June 12, 2007

Re: Bressler Ventures, LP
Brent Bressler

To Whom It May Concern:

I have known Brent Bressler for some time now and, as a small business lender, I have had the opportunity to work with him on numerous transactions. I would highly recommend Brent to anyone seeking the expertise of a business intermediary/broker.

Brent's knowledge and skill in managing both the buy side and the sell side of transactions are superior. He is extremely well-versed in various financing scenarios and works closely with his clients to help them realize their dreams, whether it is owning a business or moving on to retirement to other ventures.

Many transactions fall apart for the wrong reasons. Brent communicates directly with all the parties involved in a transaction making himself available to them at any hour thereby successfully expediting the process. As a lender representative, I have the advantage of interacting with our underwriters, closing attorneys, seller and buyer attorneys as well as various accountants and brokers. I continually receive accolades about Brent Bressler from all of these key parties to various transactions which is a testament to Brent's commitment to the process.

Brent maintains control of his transactions and is always one step ahead of the next problem. He understands potential stumbling blocks and works out several solutions to the potential problems in order to ensure a successful closing.

Brent is professional, hard working and enthusiastic in his work and I find it quite refreshing to work with him. Please do not hesitate to contact me directly at 330.544.5865.

Sincerely,

POPULAR SMALL BUSINESS CAPITAL
A division of Banco Popular North America

A handwritten signature in blue ink, appearing to read 'J. Wojtowicz', written over a light blue circular stamp.

Vice President
Senior Business Development Officer