



January 19, 2011

To Whom It May Concern:

We have been working with Mr. Russ C. Simpson and RCS Enterprises for the last several months. Mr. Simpson performed an audit of utilities and state sales taxes paid by our company. Mr. Simpson was very thorough and provided a great amount of detail revealing numerous overcharges. His expertise in analyzing our utility bills found many hidden charges. Mr. Simpson also presented us with a detailed plan for future savings.

Mr. Simpson contacted numerous vendors and state governments obtaining refunds and credits, including exemptions of sales tax in both Kansas and Wyoming.

We highly recommend Russ C. Simpson and RCS Enterprises for analysis of utility billings.

Sincerely,

A handwritten signature in black ink, appearing to read "Elizabeth C. Nickels". The signature is fluid and cursive, with a large, stylized initial "E".

Elizabeth C. Nickels, CPA
Chief Financial Officer