



Alan J. Testani  
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April 16, 2004

Mr. Jim Smerigio  
JRE / Concept 2 Market, Inc.  
3000-11 NW 25th Avenue  
Pompano Beach, Inc. 33069

Dear Jim:

As you know, JRE just completed manufacture and test of a new product we recently developed. I was very pleased with the results of this build in that no support was required and the overall quality was excellent. It is a pleasure doing business with JRE and the confidence we have in the resultant products is so good we only sample test a few units of each order and ship directly to our dealers.

There is no question we will return to JRE for our future manufacturing needs.

Please pass our appreciation on to your staff and thank them for a job well done.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Testani", written in a cursive style.

Alan J. Testani

RECEIVED APR 18 2004