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October 21, 2010

Mr. Keith Buckingham  
Utility Refund Solutions. Inc.

This letter is to inform our gratitude to you and your staff for the outstanding services provided to our company.

Thanks to you, we received a refund check from Tampa Electric Company in the amount of \$16,003.31.

Thanks again!

Sincerely,

A handwritten signature in black ink, appearing to read "Luis Ramos", is written over a horizontal line.

Luis Ramos  
Controller