



Stewart Randy Lampert  
President

September 1, 2011

Mr. George A. Isaac, President  
GAI Capital Ltd.  
PO Box 50009  
Santa Barbara, CA 93150

Dear George:

It has been my pleasure to work with you and GAI Capital on numerous occasions during the past two decades. During that time, we have had the opportunity to work with you and employ you and your firm in a number of difficult business situations. Most recently, we engaged you to rapidly develop a strategic and operational improvement plan for a financially distressed client that was moments from being forced by a group of lenders to seek bankruptcy protection. Your work was critical to obtaining forbearance agreements; you led the expedited development and deployment of a number of improvements designed to restore profitability, stabilize cash flows and heighten the likelihood of a successful financial restructuring supported by a GAI-developed operations restructuring program.

In all of our past dealing, the work you've performed has been exceptional. Despite the short time frames and inadequate management information systems available, you developed critical economic analysis of most pertinent business functions and built a cohesive plan for operating improvements that produced immediate cash paybacks for our client. You touched all areas of the business including sales rep performance and territory alignment, product line and market segment profitability and pricing, equipment utilization, logistics and transportation costs management, customer service re-alignment, cash forecasting, management performance measurement reporting, and compensation system realignment, etc.

George, the combination of your congenial, gregarious personality combined with a laser-like focus on facts and analysis gives you the unparalleled ability to question and improve business policies, practices and procedures without appearing to question or threaten managements' abilities. The result is detailed conclusions supported by hard facts and analysis. Your personal ability to work with senior and middle management under these circumstances and build the level of trust and confidence required to get them to immediately implement your strategic and operational recommendations was critical to the success of this project. As you know, we received regular complimentary feedback on your work including management's desire to have you continue to provide on-going consulting services to them.

We would be pleased to serve as a reference for you and look forward to the next opportunity to engage your firm as a management consultant or for placement on one of our client's boards.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Stewart Lampert', is written over a horizontal line.