



February 28, 2011

To Whom It May Concern:

Please regard this letter as our statement endorsing Jeff Gillesse of Level Ten Consulting Group LLC. I along with my other three brothers worked with Jeff in 2009 and 2010 while he was the Receiver for the Ameriform Companies, which had been financially compromised while under the direction of an outstate management group in the previous years.

Jeff always demonstrated the highest standards of ethics and integrity, and his comprehension of business and implementation of best management practices along with the Harris team resulted in a dramatic turnaround in the companies' performance, reversing substantial losses of the three prior years and creating significant enterprise value. His impressive skills were deployed in the executive offices as well as the manufacturing plants. He consistently retained his independent objectivity as Receiver, but never lost personal concern for the other affected stakeholders.

We would recommend Jeff and Level Ten to any company in need of improvement or reversal of a negative trend.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Harris", written over a horizontal line.

Tom Harris
Ameriform Companies