Vevel ¹⁰ Capital

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March 2, 2011

To Whom it May Concern

I am pleased to provide this recommendation for Jeff Gillesse of Level Ten Consulting Group, LLC, and his associate Karen Adams. As Chief Asset Recovery Officer of CIT Group, Inc. and CEO Of Bliss Clearing Niagara, Inc., I had the opportunity to work with both Jeff and Karen as they managed the day to day operations of Bliss Clearing Niagara, Inc. while it was operating in a turnaround mode.

Both were a pleasure to work with, and I found their competency, work ethic, and integrity to be outstanding and uncompromising in every aspect. Their efforts resulted in a successful outcome for CIT as the owner, as well as the employees, customers, suppliers, employees, and the community. Their professionalism, creativity, and dedication which included long hours contributed to a complete turnaround of the company. Specifically, their comprehension of all matters including executive management, sales and marketing, financial management, legal matters, and hands-on involvement in the manufacturing environment was outstanding.

I highly recommend consideration of Level Ten for any situation where performance improvement is the objective, deep crisis situations requiring turnaround, for interim management, or as advisors in corporate acquisitions.

Sincerely,

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Ben Landriscina President, Level 10 Capital, LLC Former Chief Asset Recovery Officer, CIT Group, Inc.