SOLUTION

Marketing

May 18, 2005

Szar Communications, LLC 5969 Summerhill Drive Hudsonville, Michigan 49426

To whom it may concern;

For over 3 years now, Solution Marketing has had the good fortune to be both a supplier and a customer in its relationship with Szar Communications. The methodology that Szar Communications employs in providing telecommunications consulting and services has proven to be invaluable.

We consider Szar Communications to be valuable partner and asset to our business. Not just in how we see to our telecom needs but in how we address the needs of our customers as well.

Sincerely,

Phillip J. Roche President Solution Marketing 5301 Brooklyn Blvd. Minneapolis, MN 55429