

226 QUIMBY N.E., GRAND RAPIDS, MI 49505

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Monday, May 23, 2005

To: Szar Communications, LLC 5969 Summerhill Drive Hudsonville, Michigan 49426

From: West Michigan Lighting. Inc. 226 Quimby N.E. Grand Rapids, Michigan 49505

To whom it may concern;

West Michigan Lighting, Inc. is a lighting and controls agency that has been providing lighting and controls equipment to the west part of Michigan since 1983. We have offices in Traverse City, Lansing, Holland, Kalamazoo, and St. Joseph/Benton Harbor.

Szar Communications came into our company and analyzed and reviewed all our telecom services in December of 2002. Szar Communications reviewed Local Services, Long Distance, Toll Free, and Internet Services. They recommended some changes and assure us, in other areas, we were getting the best services for our needs. The overall reduction of telecom cost for 2003 was 15%, even though we added some better services to assist our efficiencies to grow our business.

In January 2004, after our one-year commitment with our long distance rates, Szar Communications recommended an even better rate plan. The change of rate plan created a billing error, but Szar Communications worked with the Long Distance provider until it was fixed to our satisfaction.

West Michigan Lighting Inc. has worked with Szar Communications for over two years now, and they check in with us periodically and are always looking for additional ways to help our company grow. With Szar Communications as an additional resource for our telecom needs, we can focus more time on our core business.

I would recommend this consultative approach from Szar Communications to anyone in business

Sincerely,

Kellie Dyke

Vice President

West Michigan Lighting, Inc.