



GULF CONTROLS COMPANY, LLC

March 29, 2007

To Whom It May Concern

Gulf Controls Company has retained the services of Mr. Barry Banther as a Management Consultant since 1994.

Barry's warm and enthusiastic manner motivated our entire staff through a series of Team-building exercises which greatly assisted the Company during the transition of an ownership change in the early 90's and again in 2001.

In addition to individual management coaching, Barry has also conducted Leadership Strategy Sessions for senior managers along with assisting our team to develop a corporate vision and plan strategic initiatives.

We appreciate our relationship with Barry, his excellent listening skills, and his astute observations regarding employee behavior.

Very truly yours,

GULF CONTROLS COMPANY, LLC

John Flieman III
President