

PENTAX

PENTAX Canada Inc.

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April 23, 2009
Mississauga, Ontario

Reference to: Schooley Mitchell Telecom Consultants

To whom it may concern:

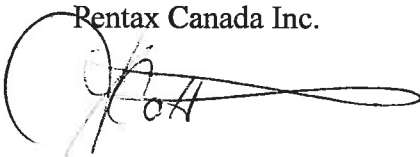
It has been a year this month we obtained the services of Mr. Brian Skinner from The Schooley Mitchell Telecom Consultants.

Within our initial review, Brian had made several recommendations that helped our company reduce our telecom expenses significantly. Brian continues to provide regular cost reductions by offering/negotiating improved deals on plans. On a monthly basis, Brian reviews our invoices and provides us with a detailed screening of our actual costs and areas/measures where the company could potentially cost save.

We are extremely satisfied with Schooley Mitchell Telecom Consultants and would recommend their services to any business looking to reduce their telecom expenses.

Regards
Heather Collins

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A handwritten signature in black ink, appearing to read 'H. Collins', is written over a circular stamp or mark.