

The Warrell Corporation

A Leader in Confectionery Co-Manufacturing

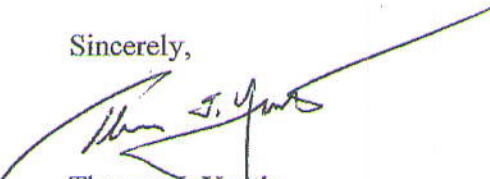
January 11, 2010

To Whom It May Concern:

The Warrell Corporation has worked with Utility Rates Analysts, Camp Hill (URA) for approximately four years now. Prior to working with URA, our company worked with another utility group which charged an upfront fee, was less than responsive to our needs and ultimately, realized no savings for our company.

Our experience with URA could not have been more different. URA does not charge any upfront fee, they could not have been more responsive to our needs, and they immediately realized significant savings for our company. In our experience, it did not take us long to recognize that URA is more than a utility audit and consulting firm. They are individuals who are true business partners with a genuine interest in their customers needs.

Sincerely,



Thomas J. Yantis
Corporate Controller