

To: Dan Comfort
Comfort Electric and
Utilities Consulting

From: Jim Miller
American
Environmental
Outfitters, Inc.

RE: Letter of Recommendation

To Whom It May Concern:

Please consider this letter as evidence of my satisfaction with the services provided by Dan and Comfort Electric and Utilities Consulting. I have been working with Dan as a consultant for several years and he has demonstrated in-depth knowledge of complicated issues concerning utility fee structures as well as tax implications.

American Environmental Outfitters, Inc. has saved thousands of dollars on utility bills and tax rebates from the analysis Dan has performed on our utility costs. In addition to monthly savings obtained by changing our electric utility rating, Dan applied for and received a tax rebate on electric charges from prior years.

Dan continues to offer solid money saving advice and recommendations that help me to contain the utility costs at my business. Dan was instrumental in our decision to upgrade our warehouse lighting system. Not only did he supply us with a cost savings analysis prior to the upgrade, he also helped in the sourcing of the new light fixtures and installation which resulted in a much better work environment for our employees, as well as an additional tax credit for the installation of high efficiency lighting.

I highly recommend Dan to any business person who is interested in adding money to the bottom line by lowering costs. His business model is virtually risk free to the customer as all of his fees come from either recovered money or reduced costs.

Sincerely,



Jim Miller
President