

AMGAS[®] Company

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December 18, 2007

To Whom It May Concern:

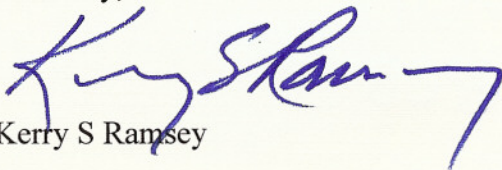
It is with pleasure that I recommend your consideration of RCS Enterprises, and Mr. Russ C. Simpson.

Mr. Simpson has assisted our company in the performance of utility bill analysis in several instances, in particular projects for KN Energy, and Thunder Creek Gas Services.

These projects could not have been completed had it not been for the efficient and effectual performance of Mr. Simpson and his team. We fully intend to request his services on future projects.

I highly recommend RCS Enterprises for your utility usage analysis projects.

AMGAS Company
Sincerely,

A handwritten signature in blue ink that reads "Kerry S Ramsey". The signature is written in a cursive style with a long horizontal stroke at the end.

Kerry S Ramsey