

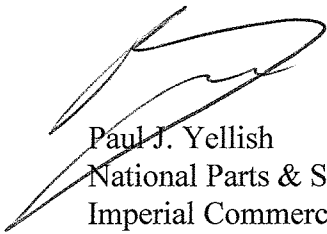


February 18, 2010

Subject: Letter of Recommendation

As a manufacture I can always count on S&P Alliance to get the job done right the first time in a timely manner. There professionalism is excellent! From the dispatcher taking the service call to the technicians repairing the equipment. This service company cares about the needs of the customer and manufacture. They are a dependable asset that can be counted on to handle the service call no matter the level of difficulty. I wish there were more service companies like them. If you have any questions please feel free to contact me directly at 951-281-1867.

Respectfully,



Paul J. Yellish
National Parts & Service Manager
Imperial Commercial Cooking Equipment

CFESA COMPANY CERTIFICATION STANDARDIZED FORM PRE - 072002

I personally recommend and attest that STP Alliance corporation provides continuous and reliable service. I also personally recommend and can attest to the professionalism of all technicians employed by STP Alliance corporation.

Imperial Manufacturing Corporation

National Pest Service Mungo File

Feb 18, 2010 Date