FEB-18-2010 05:06PM FROM-Skeltons

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Skelton's, Inc.

Foodservice Equipment, Supplies & Commercial Seating

2236 Stumbo Rd., Mansfield OH 44906 (419) 529-8740 Fax: (419) 529-8741

FEBRUARY 18, 2010

TO: CFESA

FR: Rex Skelton

RE: Letter of recommendation

Our firm has been in the commercial foodservice equipment business for over fifty-five years and we are pleased to recommend S & P Alliance, Inc. as a CFESA certified company.

S & P handles our customer and us in a very very professional and ethical manner. We have done work and recommended them for over fifteen years and excellent people and excellent service providers to our foodservice end users.

Feel free to call me and discuss further S & P.

Sincerely,

Rex Skelton CFSP

President