

TO WHOM IT MAY CONCERN

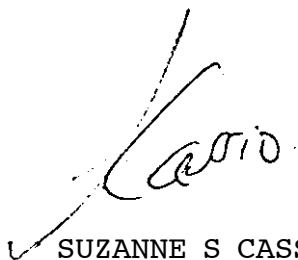
Re: John Counsel Advertising

John Counsel has been involved with all Ultra Tune's major projects over the past 15 months.

In every instance, John has been able to interpret our needs and accurately determine the best creative solution.

We have found his professionalism and most genuine concern for each project to be extremely refreshing.

Yours sincerely



SUZANNE S CASSIO

National Advertising & Promotions Manager