

11.

4008 Airport Road, Plant City, FL 33563 Phone# 813-754-5857 Fax# 813-754-5773 www.elmirasolinc.com

October 21, 2010

Mr. Keith Buckingham Utility Refund Solutions. Inc.

This letter is to inform our gratitude to you and your staff for the outstanding services provided to our company.

Thanks to you, we received a refund check from Tampa Electric Company in the amount of \$16,003.31.

Thanks again!

Sincerely,

Luis Ramos Controller