



Z CORPORATION

PHONE > 781.852.5005
FAX > 781.852.5100
WEB > www.zcorp.com

March 3, 2008

Carmine Nuzzi
Utility Refund Solutions Inc.
382 Randall Road
Ridge, NY 11961

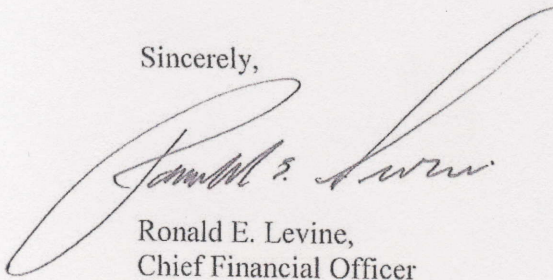
Dear Carmine:

I want to take this opportunity to thank you and your staff for the services provided to our company.

Your service was completed just as stated and involved very little effort or time on our part. We simply provided you with the copies of our vendor invoices and you did the rest.

We are pleased that you would be able to recover a refund credit of \$177,502.24 on our behalf. We sincerely appreciate your efforts and would gladly recommend your service to others wishing to save money.

Sincerely,



Ronald E. Levine,
Chief Financial Officer