



AEROSOL SERVICES COMPANY, INC.

April 16, 2004

Ray Anderson
President
American Business Concepts
31333 Mesa Drive
Redlands, CA 92373

Dear Ray,

On behalf of the entire staff of Aerosol Services Company, I want to thank you for the training, consulting and ETP Administration services provided by you and the staff of American Business Concepts.

The Training and consulting had a major bottom line impact.

Through a combination of the Lean manufacturing and continuous improvement we were able to improve manufacturing output by an average of 15,000 units per day. Each unit is worth approximately \$1.00, providing us with an additional \$3,750,000 of annual revenue.

On the cost containment side of the equation, we saw impressive reductions. Scrap costs fell by over \$400,000 and the reduction also contributed to our increased production. Another very significant savings occurred in liquid waste disposal. This had been a chronic problem for which we were budgeting \$50,000 a month. We have reduced that to \$40,000, an annual savings of \$120,000.

We understand that you and your associates did not do the work, but through a combination of your training, coaching and observations, you were able to get our managers and supervisors to work together more closely. Communication and feedback between departments and up and down the hierarchy improved so that problems were actively solved. While we still have chronic problems, there is an attitude of cooperation that has gained foothold in specific individuals in key positions at all levels and functions of the organization that believes we can make progress. That different mind-set is setting a tone for continuous improvement

Finally, your staff handled all the ETP paperwork, thereby permitting us to get nearly \$90,000 to cover the costs of your services.

Clearly, this has been a very successful program and I wanted to take this opportunity to thank you and your staff for your contribution. Please feel free to have your prospects call me if they would like to know more about the benefits we enjoyed working together with you.

Respectfully,

A handwritten signature in black ink that reads "Jim Bodnar".

Jim Bodnar
General Manager
Aerosol Services, Co. Inc.