



August 15, 2006

To Whom It May Concern:

Finding the right consulting firm to help you manage your governmental relations in Florida is a real challenge. That is why I am pleased to write this letter of reference for 180 Consulting.

180 Consulting provides excellent access and up-to-date information on business opportunities with the state of Florida. The individual lobbyists at 180 bring you a wealth of experience in working within the state government, a variety of industry expertise, and relationships that no other firm in Tallahassee can match.

I highly recommend that you consider engaging with 180 Consulting, your company will reap the fruits of their collective labor.

Sincerely,

A handwritten signature in black ink, appearing to read "William E. Tomlinson", with a long horizontal flourish extending to the right.

William E. Tomlinson
Vice President
Southeast Region

WET/dp