



**SMART PRODUCT INNOVATIONS, INC.**

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Joel F. Smith  
President & CEO  
**J. F. SMITH & ASSOCIATES**  
500 Office Center Dr., Suite 400  
Fort Washington, PA 19034  
March 11, 2010

Dear Joel:

I wanted to take a minute to tell you how much I appreciate the work that you and your team have done to assist us with the development and implementation of our products. As a small but growing company, it's so important to control costs, yet we can not grow without continually developing new products. Adding new employees drives up our fixed costs, so the option of bringing in expert help only when needed has offered us the ability to grow when most companies are shrinking.

Your team has given us the ability to focus on what we do best while you very efficiently take care of the more complicated issues. The development of our ECO-Auger™ business plan and grant strategy are perfect examples of the support that you and your team have provided. The grant programs are very complex and, as we have learned, you can have a great product, but if the application does not conform to all of the program requirements, you don't have a chance to win an award.

There are not enough hours in the day. It is very comforting to know that your group can jump in when needed. Along with the professional and accurate work that you have done for us, the most important element of our relationship is how you deliver what you say you will.

I would highly recommend your group to any of your perspective clients. Just ask them to call me on my cell and I would be happy to answer any questions. We should all take a few minutes to thank those who provide much needed support, so "Thank you."

Sincerely,

A handwritten signature in black ink that reads "Michael J. Graham". The signature is written in a cursive style with a large, stylized 'M' and 'G'.

Mike Graham, President  
Smart Product Innovations, Inc.