Ayalon & Tahoe Mig., Inc.

To whom it may concern:

Avalon and Tahoe began working with Tenurgy in August of 2010 to audit and analyze our utility and telecommunication bills. Michael Harrington and his team at Tenurgy were able to quickly identify several areas of savings and refunds.

I am happy to report that Tenurgy identified a \$23,142 refund and walked us through several areas where we are able to reduce our current rates. I am confident, based on the savings we have already received, that Avalon and Tahoe will realize \$25,000 to \$30,000 in annual savings which would have otherwise been left on the table instead of on our bottom line. Our current business environment is extremely challenging and the savings realized by Tenurgy will be well utilized in other areas of our business.

I would highly recommend Tenurgy's services to any company looking to save on their utilities.

Please do not hesitate to contact me at 989-463-2112 with any questions.

Sincerely,

Jim Wolf

President & CEO

Avalon & Tahoe MFG., Inc.