

August 23, 2011

Mr. Chris Leng National Utility Review P.O. Box 39506 Greensboro, NC 27438

Dear Mr. Leng:

This letter is to express our gratitude for the utility billing audits you performed for our 375 nationwide Church's Chicken locations. Despite having had another auditing company audit these bills you and your team were still able to uncover savings and refunds. The fact that Dixon Hughes Goodman refers National Utility Review to its clients gave us a great deal of assurance that your company was a good choice. Based on the ease of the process, the results and the excellent customer service that was provided by National Utility Review, we know that our decision was correct.

We look forward to an ongoing relationship. Thank you again.

Warmest regards,

Jon V. Kilpinen Purchasing Director