

DATE: November 1, 2001

ATTN: To whom it may concern

RE: JR Arnold Consulting reference

We have had the need to use Jack Arnold's aviation consulting services on two different projects in the past two years.

Is a corporation that needs to arrange both employee and client travel on quite a regular basis. We did not realize until consulting with Jack that we could save money and provide a safer and easier travel policy for all of our travelers.

On our first project with JR Arnold Consulting, we solved our problems of chartering aircraft. Jack provided us with a step-by-step manual to:

- Determine the best means to travel, airline or charter.
- Which travel agencies to deal with for airline tickets.
- An easy to use comparison guide to pick between different charter companies.

On our second project with JR Arnold Consulting, Jack helped us analyze and justify the ability to purchase an airplane. We now have a flight department, pilot and a Piper Cheyenne II. Jack helped us:

- Analyze different airplanes, their costs of operation and residual value.
- · Put together different cost and cash flow spreadsheets.
- Oversee the brokers and pre-purchase inspection.
- Set up a LLC for ownership.
- · Set up a hangar lease and fuel contracts at substantial savings.
- Interview and hire a chief pilot and establish his job description and duties.
- Compare and set up financing and insurance.
- · Train our office staff and held periodic meetings.

Because of Jack's 25 years in aviation, from military, to civilian, to airline, he has a wealth of background and a wonderful connection to the aviation community. His personality and easygoing disposition have made us comfortable working with him on some very serious issues.

Jack instilled in us that our aviation program should be built on a foundation of safety and we are proud to say that is exactly what we have done!

Sincerely,

President