December 17, 2003

**ATTENTION:** Mr. Dave J. Taylor

RE: TAYLOR ELECTRONIC SERVICES LTD

Dear Dave:

I would like to outline some of the many reasons we completely satisfied with service provided to Van Wyck Packaging Ltd. by your company.

Your company has provided us with an exceptional level of professional service and support for just about two years. We have been very impressed at how quickly your staff were able troubleshoot a variety of electrical/electronic problems on our wide range of production equipment. Our operators have commented on; how quickly your company has responded to emergency situations, particularly outside of normal working hours. You have developed an excellent technical support/service program, which has helped us to increase productivity and reduce downtime.

One of the most significant attributes of Van Wyck Packaging, is our flexibility, innovation and ability to meet our customer requirements in a cost effective and timely fashion. These are the same attributes that Taylor Electronic Services has demonstrated several times over the past 2 years, saving us thousands of dollars and minimized equipment downtime. These are the core reason we have and will continue to use your services in the future.

Based on the reliable service we have seen over the past two years, I would not hesitate to recommend a Taylor Electronic Services to anyone.

Yours truly,

Dale Schnurr Plant Manager