



John Good, CEO  
SpyGlass Technology Advisors  
2001 Crocker Road  
Suite 130  
Westlake, Ohio 44145

Re: SpyGlass Telecom Audit

Dear John,

I just wanted to drop you a note to let you know that we are happy with the results of the recent Telecom Audit provided by SpyGlass. The entire process was streamlined, to the point, and did not consume a lot of our time. You worked well with our organization and the results were good.

SpyGlass identified services that we were paying for that we either did not use or that underutilized. We eliminated these lines which allowed us to start saving money immediately. In addition, SpyGlass found similar things at our other remote sites.

SpyGlass also saved us money by identifying and correcting some of our lines which were linked to long distance providers who charged non-competitive rates. In one case, three (3) long distance carriers were "cramming" one of our locations.

As a result of your audit services, we will be saving a significant amount of money this year and for years to come.

You lived up to your stated commitment to be the customer's advocate. We will recommend SpyGlass to other organizations. SpyGlass has helped us to better understand the issues and we feel better equipped to control these costs in the future.

Best of luck as you provide this service to your other clients

Sincerely,

David J. Schneider  
Vice President  
Power Services & Midwest Operations