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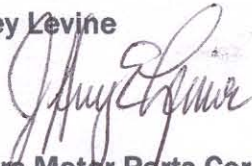
January 30, 2009

Thanks Sy and Steve,

for the EXCELLENT motivational seminar MERA provided for all our employees on January 26, 2009. It balanced personalized information specifically tailored to our business with universal fundamentals of successful organizations. Sy is a born storyteller and knows how to engage and hold an audience. He shared stories of challenging situations he has faced both as a customer and in his own business with outcomes completely dependent on the approach and attention paid to the customer. Essentially "Happy customers return again and again and refer more customers to your business."

If you want to give your employees the tools to achieve this or are looking for a way to focus or reenergize your team I would highly recommend MERA Consulting.

Jeffrey Levine



Towers Motor Parts Corp.