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January 9, 2013

To Whom It May Concern,

As Franchisee with BRM Foods, Inc., I wanted to write a letter of recommendation on behalf of P3 Cost Analysts and the services they have provided us. Several months ago they approached us promising to find savings on our waste and recycling expenses.

In exchange for the work they do, we were to pay them 50% of the monthly savings. Given the no risk proposal they were offering, we gave them a shot to see what they could do. True to their word, P3 has found us significant savings in this expense area. After all is said and done we will be saving over \$8,000 per year after their fees, accumulated across our 18 locations.

These savings were uncovered with zero upfront costs and no risk to BRM Foods, Inc. P3's expertise and experience in the trash business is evident in the work they do and the detail at which they do it, as they have found many unique solutions at our stores.

On top of the savings they have uncovered for us, they have been on hand to answer any trash and recycling related issues our company and our managers may have. Thus, allowing them to focus on more profitable areas of the business, all while saving us money.

I highly recommend P3's service as a no risk opportunity to immediately bring significant savings to your bottom line.

Sincerely,

Bob Mosesso

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President