



HAZLETON POTTSVILLE
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October 24, 2007

Letter of Introduction

Comfort, Electric and Utility Consulting has been a valuable resource for Nathan's Furniture for over a decade.

Dan Comfort has provided a wealth of information that has resulted in more efficiency and savings, initially, in telecommunications and most recently with an electric power project for our Hazleton location.

He researched our problem putting together a proposal using understandable technology that has not only resulted in a more effective showroom presentation because of the superior lighting provided but a reduction in electric usage of nearly one third. The result will be a return on investment in less than two years.

I appreciate Dan's thoroughness including his understanding of government grant opportunities where applicable and hope that we will realize yet another advantage should the state be willing to provide us with a small grant for our efforts in reducing electric usage.

Dan is not like most consultants, someone who helps you make mistakes with confidence and certainly is not all smoke in mirrors. He provides a great service and has to us consistently over the past fifteen years.

A handwritten signature in black ink, appearing to read "Ian Lipton". The signature is fluid and cursive, with a long horizontal stroke at the end.

Ian Lipton, President
Nathan's Furniture