



August 22, 2012

To Whom It May Concern:

I am writing this letter to highly recommend the results achieved by Aaron Giles and the Tax Advisors Group Sales and Use Tax Department.

Aaron and his team of qualified professionals were able to deliver excellent results in relation to sales and use tax overpayments for TW Metals. They approached TW Metals' operations from a unique perspective that enabled us to successfully argue for more beneficial tax treatment from a number of the states in which we were operating. These positions have stood up under state audit and review and resulted in TW Metals receiving a tangible amount of refunds and credits for taxes paid on prior purchases.

In addition to the monetary benefit received by TW Metals through this review, our tax and accounting systems were updated to reflect the current exemptions available to us. Aaron has always been available and willing to offer his guidance and advice on specific issues relating to sales and use tax. This allowed TW Metals to improve our margins going forward by maximizing the benefit allowable under the relevant exemptions.

I appreciated the comprehensive program offered by Aaron and Tax Advisors Group that included communicating with TW Metals suppliers and vendors and distributing exemption certificates to those suppliers or vendors who were incorrectly billing sales and use tax. This effectively eliminated future overpayment errors in areas where we had previously been overcharged.

In summary, the review conducted by Aaron Giles and Tax Advisors Group was worthwhile and productive. If you should have any further questions, please feel free to call me at (610) 458-1330.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Platt', is written over the typed name.

John Platt
Tax Manager