



**Creative Designs For Today's Packaging Needs**

December 14, 2007

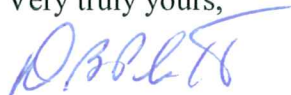
Mr. Joseph McGillian, President  
COMMERCIAL UTILITY CONSULTANTS, INC.  
1556 McDaniel Drive  
Westtown Business Center  
West Chester, PA 19380

Dear Joe:

Now that Acme has finally received the credit from PECO of almost \$70,000 and secured our substantial discount going forward as well, it seems an appropriate time for me to offer both my congratulations and appreciation of your company's tireless pursuit of this effort. Your ability to negotiate this arrangement on our behalf with such minimal involvement by our employees makes our decision to engage your services even more rewarding.

The opportunity to achieve savings on expenses with no capital costs and very little time or effort is certainly unique and carries absolutely no risk. I would certainly recommend CUC to anyone who has any doubts concerning your shared savings arrangement. Thank you once again for all that you have done for us. Have a great Holiday.

Very truly yours,

A handwritten signature in blue ink, appearing to read "D Platt", is written over the typed name.

David Platt  
Vice President, CFO