

CLASS ONE ASSOCIATES, LLC

23 June 2006

Michael McAllister
MARKETEL
428 Victoria Avenue
Regina, Saskatchewan
Canada S4N 0P6

Dear Michael,

Just a brief letter to sincerely thank you and your incredible staff for the excellent service we have received from each and every person we have worked with at MarkeTel Systems. When we call customer service, or any department, there is an actual person that answers (not common practice in customer service anymore) and, if there is not.... well, calls are returned promptly. Not only that, but each person we talk to has been extremely helpful in assisting us in working out whatever problems we may be having. I cannot tell you what a comfort it is to know that when we pick up that phone to call someone from MarkeTel we have every confidence that whomever we will be talking to will be able to help us. I thank you our staff thanks you!

We are looking forward to a long and rewarding relationship.

Kind regards,

Gini Callahan

Gini Callahan
VP Operations

cc: M Garrison, CEO Class One Associates
V. Scatolini