



September 8, 2005

USA  
Argentina  
Australia  
Brazil  
Canada  
Egypt  
Mexico  
Portugal  
Saudi Arabia  
Spain

To Whom It May Concern:

Mayfair Associates, LLC was retained by our company as exclusive financial advisor and completed the recapitalization of Line-X Franchise Development Corporation in August, 2005.

Mayfair already had considerable expertise in Franchising. They quickly learned the specifics of our business and suggested several business improvement ideas that we are implementing. They assisted us in gathering and analyzing critical operating and financial data so that we could tell the Line-X story in a compelling way and prepared an attractive Information Memorandum that was comprehensive, accurate and easy to read.

Mayfair carefully targeted and approached a group of qualified financial and strategic investors on our behalf and was able to gain access at the highest levels of those organizations and convince their decision makers to focus on our opportunity. Mayfair ran a process that resulted in proposals from eight qualified parties. We gave presentations to this group after thorough preparation and rehearsal by Mayfair. The final bidding process allowed us to select our winning candidate on terms that exceeded the owners' original expectations. Also they were helpful to the winning bidder by introducing the senior lender to support its bid.

We had been well prepared by Mayfair for the subsequent due diligence process, which was comprehensive and extremely thorough. Mayfair helped us to get through the inevitable contentious points in order to close the transaction in a timely manner. Also, they worked effectively with the other professionals and helped us navigate through difficult decisions with good analysis and practical and well presented advice.

I would not hesitate to recommend Mayfair to other prospective sale candidates due to the quality of their work and the results that they achieved for us.

Yours sincerely,

Scott Jewett  
Chief Executive Officer  
Line-X Franchise Development Corporation

SJ/dv

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