

TO WHOM IT MAY CONCERN

February 10, 2015

Dear Sir/Madam,

LETTER OF RECOMMENDATION

RE: PINNACLE ENGINEERING

I would like to recommend the above company as one of our outstanding business partners in terms of the technical expertise and business relationship.

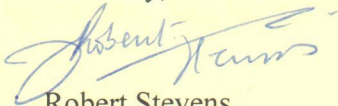
Since our acquaintance with Pinnacle Engineering as welding and Fabrication Company, their work has been recognized as exceptional. Their company's inspection of quality and efficiency rating is a perfect one.

In addition to the Miller Tanks, Food baskets, Trays, Platforms, Can washers, food lines and many more they have completed for Cosmo Seafoods over the past few months, their firm has proven to be understandable, corporative and helpful to Cosmo Seafoods in the performance of it works and repairs to warrant projects.

They are always in the capacity to take up any task assigned to them without any complaints and they work diligently.

We therefore recommend them for any contract you intend to enter with Pinnacle and we at Cosmo can assure you of their quality work. Do not hesitate to contact us for any further information.

Sincerely,



Robert Stevens

Utilities/Contracts Manager
(0540111176/0244011507)