

April 29th, 2009

To Whom it may concern;

My relationship with Stephen Hartfield goes back to 1987, when I was first starting my California warehouse operation in City of Industry. We were a very small operation with one CPU unit and a 40 mega floppy hard drive.

Steve developed systems and organized financial reporting for our company that allowed us to grow and compete over the years that followed.

We eventually moved from City of Industry to Rancho Cucamonga in 1990, and Steve was instrumental in reviewing and negotiating our new 3-Year lease. When we got in trouble in 1993 with a "Bad Debt" claim with one of our largest Customers, He was the one who went in and reviewed the Client's books and worked out a payment plan that got all of our monies, plus interest back over the next 18 months. (\$735,000).

When we were ready to move again, but this time into our own building, He was again the driving force in negotiating Land lease arrangements, Bank Construction loans, and eventually SBA loan subordinated behind Bank mortgage to build our own 50,000sq ft facility in Temecula, California in 1997.

In February 2000, Steve once again stepped in and assumed COO/General Manager responsibility of the entire operation, and took over control of operations for the next 5 years until we shutdown the operation, in 2005, due to a major shift of our Customer base to foreign imports. Steve once again negotiated termination on long term lease arrangements, as well as complete and orderly shutdown of operations.

To say that he has been my "right arm" and "Confidant" over the years who has helped me become successful is an understatement!

He has been my CPA, Financial Consultant, Negotiator, COO/General Manager, and most of all, "My dear Friend"

I have missed him over the last few years in all capacities but the latter!

Sincerely
Paul F. Benevides
Specialty Metals, Inc. / VLR Vineyards