



Hillside, January 5th, 2011

To Whom It May Concern,

Re: Muccini S.A de C.V.

Mr. Eduardo Sánchez-Juárez Muccini, the major sales representative of Linker Equipment Corporation in Mexico, and his company Muccini S.A de C.V., have been our business partner for over twenty years. We have been working together since 1988 on different projects in Central and South America, the total value of which is several million dollars.

Muccini S.A. de C.V. is our major partner in the Central and South American region, because of their competence, diligence and wide range of contacts.

During the years of our mutual cooperation, Muccini S.A. de C.V. proved not only their impeccable reputation in terms of sales volume and payments, but also their knowledge of the local market and its business specifics. We always rest assured our contracts and business transactions will comply with the local regulations and standards. Such a representation not only facilitates the proper delivery of our equipment, but also is the best business card for our brand.

Shall you need any further information,

I will be pleased to answer

Sincerely yours,

David Linker

President