



December 23, 2005

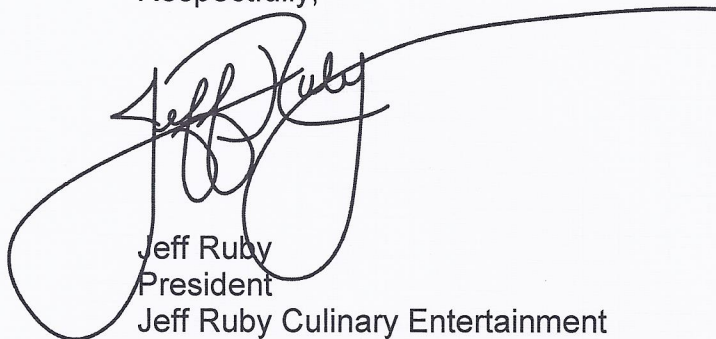
To Whom It May Concern:

As the owner / operator of 6 fine dining restaurants in the Greater Cincinnati area, I know that hard working, dependable, honest employees are a tremendous asset to any business. While I strive to maintain the high quality of employees *inside* my restaurants, I also know that a fine dining restaurant experience begins and ends with the employees of the valet service.

For 16 years I have trusted that first and last impression to Jeff Feldhaus and Tri State Valet.

Jeff and his staff encompass all of these qualities and more. They go above and beyond to provide a consistent high quality service to each our guests. They are an asset to our company and I highly recommend Tri State Valet.

Respectfully,



Jeff Ruby
President
Jeff Ruby Culinary Entertainment