

2263 Chardonnay Drive
Macungie, PA 18062
September 2, 2008

To: Whom it may concern

From: Robert Kaczynski

re: Mr. Steven Talis, President
PolySolutions

I have known Steve Talis for a few years now and he has been very instrumental assisting me in searching for an acquisition of a manufacturing business(s). Steve took the time to learn who I was and what I knew. He then helped me understand what else I needed to develop to be successful and put in place a strategy to support this plan. He basically was the liaison between me and existing business owners to bring both parties to agreement.

I am very impressed with Steve's extensive experience in manufacturing, marketing and sales, financials, new product development, strategic planning and new venture development. He took this time to assure I understood each step of the business acquisition process and was very critical in negotiations. Additionally, Steve has contacts in the many industries. He knows where to go for information and knows who and when to get others involved.

I strongly recommend utilizing Mr. Steven Talis and his company, PolySolutions. If you have any questions or if I can be of further assistance, please do not hesitate to contact me directly.

Sincerely,

Robert Kaczynski
Vice-President Operations
C & D Batteries
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