

PHONON

C O R P O R A T I O N

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June 10, 2015

Re: Recommendation of Util Auditors, LLC

Dear Prospective Util Client:

Having been in business and finance for years, I am often approached by service providers claiming that they can produce measureable cost savings and results for our business.

When Bill Kurtzner of Util contacted us and explained their service and that there was no upfront cost nor would we be billed anything until after we received results, I figured there was no risk.

Within a few weeks Util was in fact able to obtain a 5 figure credit on our electric bill. They took care of all of the necessary paperwork required and it was a very simple process.

We are presently discussing additional audit services through Util so I would certainly recommend their services to any business owner/operator interested in lowering operational costs.

Sincerely,



James K. (Jim) Smith
Vice President & CFO

Phonon Corporation

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