



October 3, 2008

Carol and Eric Solomon
Milestone Video
50 Gerard Street
Suite 120-B (2nd Floor)
Huntington, NY 11743

Dear Carol and Eric:

Working with Milestone Video was an incredible experience that is still paying dividends today. From concept through execution, the Milestone team delivered superior work.

We were looking to create a very genuine, straight-from-the-heart video that would resonate with physical educators, principals, other school administrators and in some cases, parents. Milestone's unscripted style created a very educational and persuasive piece that was well-received by our target and resulted in several million dollars in orders during an 18-month period. Not only did we enjoy working with Milestone, but we also received several compliments from our on-screen talent, who are current customers.

When the need arises, there is no doubt that we will be enlisting Milestone to produce our next piece.

Best Regards,

A handwritten signature in black ink that reads "Gina Pilnacek". The signature is written in a cursive, flowing style.

Gina Pilnacek
Senior Marketing Manager
Polar Electro Inc.