



March 22, 2007

Cost Recovery Services LLC  
1400 Computer Drive  
Westborough MA 01581

Dear Stephen Powers,

It is my pleasure to write a recommendation for CCR as to the benefits Duperon Corporation has realized in our association.

CCR, in their expertise with regard to the research and development tax credit, allowed our company to recover 5 years of tax credits for activities that we were a standard operating procedure in our R&D team. This had no downside. Even netting the accountant's fees for amending our tax returns and the charges from CCR, we experienced an appreciable benefit. It has provided our company with extra resources with which to conduct our program.

We found working with the CCR team to be easy and enjoyable. They send an expert to merely listen to one of our major annual endeavors and with his skillful questioning; he was able to write a succinct and accurate description (probably better than we could). Now we know what is needed from us and this year, could quickly generate the figures. It's a great solution with minimal taxation to our R&D and admin teams.

We highly recommend CCR if you are a company with a R&D program that has not benefited from this tax credit.

Sincerely,

Duperon Corporation

A handwritten signature in cursive script, reading "Tammy L. Bernier".

Ms. Tammy L. Bernier  
Vice President, C.O.O.