

Western Industrial, Inc.

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May 24, 2006

Eric Malouff
Toolbox Software
1745 Shea Center Drive, Suite 260
Highlands Ranch, CO 80129

RE: Toolbox Accounting Software

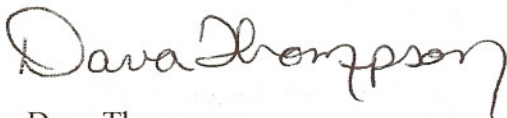
Dear Eric,

Western Industrial, Inc. implemented Toolbox Software back on July 1, 2002, and we have been very pleased ever since.

With our previous software, it was a long drawn out process to close reporting periods, and it was difficult to correct errors. We had to go to great lengths in order to print a "Summary of Contracts" schedule on a separate spreadsheet. We were in desperate need for software that was construction friendly. Toolbox was, and still is, the best choice for us. It is easy to use, the reports are fantastic, it is forgiving of errors, and best of all...the "Summary of Contracts" schedule!

I recommend Toolbox Software to anyone in the construction industry that would like to have quick access to accurate financial information.

Sincerely,



Dava Thompson
Comptroller