



May 23, 1994

Attention: Traffic Manager

Re: International Freight Services

To Whom It May Concern:

International Freight Services has been our Customs broker for the past four years. During this time, there has been several incidences that have set IFS apart from other brokers.

Joe DiMaio was personally responsible for saving our company over \$100,000 in duty. Our supplier had neglected to take into account these extra duty charges and tried to retroactively bill us for this amount. Joe assisted me in interpreting the U.S. Customs tariffs and making a concrete argument against the supplier's claim that we were responsible for the extra duty. As a result, the supplier agreed to pay the extra duty and we saved the expense.

Without Joe DiMaio's help, the situation may have turned out differently.

I strongly recommend International Freight Services.

Best Regards,

A handwritten signature in cursive script, appearing to read "Dian M. Hubbard", is written over a horizontal line.

Dian M. Hubbard
International Traffic Supervisor