



January 14, 2011

To Whom It May Concern:

This letter is written to express our complete satisfaction with services provided by Roy Cohen of Superior Marine Services. We have hired him to filter and clean numerous customer fuel tanks as well as our own.

He is professional, reliable and courteous. He coordinates appointments that work with our customers allowing them access to the tanks when they need it. He is very committed to providing not only a good job, but a great job and it's reassuring to see Roy take such pride in his work.

We have received numerous complements from customers. They are amazed at the difference they see from the samples pulled throughout the process. We have been very pleased and intend to continue our relationship for years to come.

Sincerely,

Bob

Bob Poparad
President/Owner