



February 23, 2010

A. B. Computer Systems, Inc.

Re: Letter of Recommendation

Preferred Freezer Services is one of the leaders in the public refrigerated industry dedicated to designing, constructing and operating state-of-the-art full service warehouses throughout the United States and Asia. We have been successful in our industry for over 20 years due to the excellent service we provide our customers on a 24/7 basis. Preferred Freezer Services has grown from a single facility in 1989 to its existing 25 facilities and is continuing its expansion both domestically and also internationally in Vietnam and China in 2010. Preferred Freezer Services' facilities are strategically located throughout the United States in New York/New Jersey, California, Massachusetts, Florida, Illinois, Pennsylvania, Virginia, Texas, and Georgia.

Preferred Freezer Services, with annual sales of \$170 million and over 1,000 employees, was also recently ranked among the 50 fastest growing companies in New Jersey by NJBIZ, a leading statewide newspaper.

In order to help facilitate the Company's significant growth over the past 20 years, Preferred Freezer Services partnered with A. B. Computer Systems to assist in our customization of the Sage Pro ERP (previously SBT) software that we are currently using. A. B. Computers Systems also provides Project Management, Consulting and Customer Support services to our U. S. based and International facilities.

This partnership has been especially helpful with our growth internationally where we are now implementing the Sage Pro ERP software for our Vietnam facility. This implementation has required a significant amount of customization as a result of foreign exchange transactions and unique government requirements. We are very pleased with the services provided by A. B. Computer Systems. They provide us with their strong experience and knowledge of the Sage Pro ERP software and business processes, they are very dedicated, are always available to answer our questions, and are committed to meeting our tight deadlines. A. B. Computer Systems has been providing us with round the clock support with the Vietnam Sage Pro ERP implementation as a result of the 12 hour time difference with Vietnam, as well as assisting in the testing of all customizations to ensure a smooth transition when the Vietnam facility commences operations.

We look forward to a continuing and growing relationship with A. B. Computer Systems and would recommend their services to prospective customers.

Sincerely,

Evan Akelson
Controller
Preferred Freezer Services
<http://www.preferredfreezer.com>