



Corporate Headquarters
14951 North Dallas Parkway
Dallas, TX 75254
www.compusa.com

April 24, 2006

To Whom It May Concern:

This is to inform you that CompUSA has conducted business with NCD Companies ("NCD") since the inception of their operations in October 1997. In addition, before NCD was founded, we conducted business with the principle of NCD for more than three years. We are please to report that all business transactions have been conducted by Mr. Robert McKenna, Sr. and his company in a highly professional manner.

Mr. McKenna and his support staff began their service to CompUSA by providing daily cross-docking operations in New Jersey as National Consolidation & Distribution, and transportation services to CompUSA Superstores within the Mid-Atlantic and New England regions of the country as NCD Transportation. Due to their ability to be extremely cooperative in meeting CompUSA's objectives and requirements, as well as offering a successful bid, NCD was awarded the opportunity to open two additional cross-dock operations for CompUSA in California beginning in August of 2002. These cross-docks are being operated as New Concept Distribution. NCD is also providing transportation services to CompUSA Superstores within California and Nevada. The retail computer business requires timely and consistent service as well as remaining flexible to respond to constant change. NCD meets and excels in this continuing challenge.

All in all the service provided by NCD is exceptional. CompUSA is proud to be associated with NCD and to recommend their services to any company seeking cross docking and/or transportation services from a company which says what they can do, and then does what they say.

Please feel free to contact us with any inquiries or questions:

Doug Brown, Sr. Director of Logistics – 972-528-4145
Warren McLaughlin, Director of Logistics – 972-528-4454