



Ropak Corporation

Corporate Office

P.O. Box 8628, Fountain Valley, California 92728-8628
10540 Talbert Avenue, Suite 200W, Fountain Valley, California 92708-6027
Tel 714 845 2845 Fax 714 845 2846

March 21, 2006

Brian Nisenholtz
Sales Tax Resource Group, Inc.
16882 Bolsa Chica, Suite 206
Huntington Beach, California 92649

Dear Brian:

On behalf of Ropak Corporation, I would like to take this time to compliment you and your staff on a job well done. The talent, expertise and responsiveness your firm possesses to find sales and use tax credits, and to reduce audit liabilities, has greatly benefited our company.

We really appreciate a company that does not take shortcuts in order to effectively resolve issues for its clients. The hard work that your staff has put forth is apparent in the savings that Sales Tax Resource Group has generated for us. Along with the savings you helped generate for us, I was impressed in the manner in which STRG conducts its audits which was extremely thorough and required minimal interaction from myself or my staff. I would recommend your firm to any company that is looking to ensure that they are paying the proper amount in sales and use tax.

Thank you,

A handwritten signature in blue ink, appearing to read "B. Arnold".

Brian Arnold
Controller
Ropak Corporation