



Smith Hamilton, Inc.
Est. 1926

4401 N.W. 37th Ave. Miami, FL 33142 305/633-6372 305/635-1213 (fax)
on the internet at www.southern-tool.com

August 18, 2010

Re: Cash Flow Management Group, Inc.

To Whom It May Concern,

We have been using the services of Cash Flow Management Group since 1992. Initially for recovering accounts associated with our company Southern Tool & Equipment, Inc. and then as we transitioned into an internet based company under the name Smith Hamilton, Inc., (www.southern-tool.com) we continued to benefit from their collection services.

They are a reputable, reliable company and have always been willing to go the extra mile for us. They have been particularly effective with some very problematic accounts.

We highly recommend their services to any company looking to have this very sensitive area of their business handled by true professionals.

Sincerely,

Robert Thompson

Robert Thompson, Sales Director
Smith Hamilton Group, USA