



October 16, 2009

To Whom It May Concern:

Subject: Letter of Recommendation for Vincent Palmieri

Vincent was hired by Taymar Industries, Inc. in mid-September of this year as an expert consultant in the installation and setup of Intuit's Quick Books accounting software.

Subsequently, he confidently stepped into and assisted greatly during Taymar's difficult and painful process of first planning for, and then filing a Chapter 7 bankruptcy. Then, acting as temporary CFO, Vince also helped enormously in the creation and initial setup of a successor company, Benchmark Capital Partners, LLC which had previously acquired the assets of Taymar and retained its key employees.

In addition to his competency in accounting, Vince has directed Benchmark executives to new sources for needed services and products and made helpful recommendations leading to new strategies.

While our need for continued help in the areas above, ironically have been largely mitigated by his help and direction, we wish Vince every success in his new endeavors and fervently hope that he will be available to us on some part-time basis as we develop tactics and strategies for success in our new context.

Finally, I cannot end this recommendation without relating in the most appreciative fashion that Vince charged our company for far fewer hours than he unselfishly devoted to his many tasks.

Sincerely,

A handwritten signature in black ink that reads "R.A. Frohman".

Richard A. Frohman
Benchmark Capital Partners, LLC, Co-Owner