



27 December 2007

South Bay Science and Technology Corp.
7525 W. 81st St.
Playa del Rey, CA 90293

To whom it may concern,

Since 1999, A&V Engineering Inc. has supported our advanced prototype laser and sensor development programs with fabrication of precision components. This includes laser vacuum vessels, optics holders and adjusters, high voltage assemblies, and support structures. Materials have included stainless steel, invar, aluminum, and plexiglas.

We have been very pleased with A&V's products and services. All of the components received by them have met specification and they were delivered on time and at fair cost. In the several instances that our testing showed modifications were necessary to our devices, A&V was able to turn the parts around on a timely schedule.

The A&V staff is friendly, knowledgeable, and easy to work with. We very much appreciate the help and advice they have given us.

A handwritten signature in black ink, which appears to read "John Ikegami".

John Ikegami, President