



October 5, 2009

Mr. Ted Panourgias
President
All-Marine Spares International, LLC
375 Fairfield Ave.
Bldg. 5
Stamford, CT 06902

Dear Ted,

We are pleased to have you join us as an authorized Distributor for the Simmons Hospitality Group specializing in the sales of our Beautyrest® IMO Certified Cruise Line Mattresses effective on the date of this letter.

I look forward to working with you and your team to provide a great night's sleep to your maritime customer's passengers.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Ryan", is written below the word "Sincerely,".

Mike Ryan
Director of Sales
Simmons Hospitality Group