

March 3, 2006

Mr. Don Birdsall LIFT-U P.O. Box 398 Escalon, CA 95320

Dear Mr. Birdsall,

The recent installation of LIFT-U's AccesStair™ has been well received by the guests visiting the Relâche™, The Spa at Gaylord Opryland. We wish to thank all of those involved at Lift-U for making this project a success by solving a difficult accessibility issue. Your customer service has been excellent and addressed all of our questions and needs.

With the use of the AccesStair at Relâche, we have been able to provide access to the Spa by combining the functions of a stairway and platform lift. When the lift is not being used, others benefit from its function as a stairway.

The AccesStair blends in with the surrounding area and preserves the aesthetics of the Spa entrance. Being so robustly built, we are confident the AccesStair will be dependable for many years to come.

We strongly recommend that others take the time to review this new concept in lifts.

Out of all the equipment suppliers that Gaylord Opryland Hotel has dealt with, Lift-U is one of the companies at the top of the list. We look forward to again using the AccesStair in the future.

Sincerely,

Yolanda Harris Spa Manager

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