



October 3, 2008

Mr. Thomas Carson,
WaterGuard Systems,
8485 15th Way North,
Saint Petersburg, FL 33702

Dear Tom:

We have tested the WaterGuard Ultrasonic Scale Control unit for an extensive period of time and we found the equipment you installed at the test sites more than adequately dealt with the problems associated with spotting on the dishes, specifically cutlery and glassware that typically requires a salt based ion exchange water softener to solve.

We are installing the WaterGuard equipment in our franchised locations mostly we are replacing water softeners – in a nutshell what you offer eliminates the need for a water softener and saves us money for softener replacement, water, sewer and salt bills. It's a win win situation for all of us – as an additional benefit your equipment is totally "Green" something that cannot be said for the salt based systems being replaced.

We recommend the WaterGuard system for all of the Denny's locations whether corporate or franchise.

Thank you

Carl Ferland
GoalDen Success, Inc

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