

To Whom It May Concern:

Cocke Finkelstein, Inc. and CF Property Management LLC recently chose to contract with Water-Smart and "Tom the Toilet Man" and Stephanie Stallings on a retrofit of all commodes, showerheads, and sink aerators within 670 residential apartment units. We had recently put two apartment communities in College Park, Georgia under management for our Investors. After meeting with Tom, and with much discussion, we decided to replace the existing 5 gpf toilets with Water-Smart's High Technology STEALTH 0.80 gpf toilet, and the Earth 1.5 gpm showerhead and sink aerators in every unit.

Our reasons for choosing the High Technology STEALTH commode were two-fold. First, metropolitan Atlanta has some of the highest water and sewer rates in the USA, and significant rate increases are anticipated in the future. Because most Atlanta apartment communities are not individually metered, it is very difficult to immediately pass on all increasing water/sewer costs to the Residents. Economically, we needed to keep utility costs as low as possible to maximize Return on Investment to our Clients

Second, Cocke Finkelstein and CF Property Management have a corporate policy to be good stewards towards "Mother Earth". Recent drought conditions in our Region have brought to the forefront our understanding that water is a scarce resource, and that it is every person and company's responsibility to use these resources wisely.

Water-Smart and Tom lived up to their reputation. All work was completed professionally and on time, we had virtually no Resident complaints regarding disruption or courtesy issues, and the extra service provided to us at no additional cost by his workmen repairing minor leaks or notifying us of potentially serious or expensive plumbing issues took this project beyond our expectations.

To date, we are showing water usage reduction at Southern Lakes Apartments of 69.7% and 76.2% reduction at Southern Heights. This reflects cost-savings that are significantly greater than we had anticipated, and we now project a return on investment for this retrofit of 100% in the first year. No equipment failures have occurred so far, and Resident satisfaction remains high.

The ultimate measure of our satisfaction with Water-Smart and "Tom the Toilet Man" is that he has just begun a similar retrofit on another 319 units that have just been acquired. Cocke Finkelstein, Inc. and CF Property Management LLC plans to continue to use Water-Smart and the STEALTH 0.80 gpf commode on all properties that we control, and recommend the retrofitting with the STEALTH 0.80 gpf program to all of our Clients.

Sincerely,



Sid Malkin CPM, Director of Operations
Cocke Finkelstein, Inc.

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