

CERTIFICATE OF RECOMMENDATION



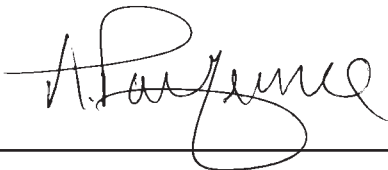
BUYERS LABORATORY INC.

RECOMMENDED

TESTED

PRESENTED TO
**TOSHIBA AMERICA
BUSINESS SOLUTIONS, INC.**

TO CERTIFY THAT THE
Toshiba e-STUDIO351c
HAS SUCCESSFULLY COMPLETED
BUYERS LABORATORY'S TESTS
AND HAS RECEIVED
BLI'S "RECOMMENDED" RATING
AND SEAL OF APPROVAL



ANTHONY F. POLIFRONE
MANAGING DIRECTOR

August 2006

DATE