

October 16, 2006

Mr. Joseph Spinelli Restaurant Consultants, Inc. PO Box 41 College Park. MD 20741

Dear Mr. Spinelli:

I want to thank you for the great services you have provided our company, both with the opening of fifteen stores in the Washington D.C. market prior to the 2004 transition, and the several stores you have helped us with since then.

Your knowledge of and experience with the complicated permitting process, historical preservation of existing buildings, architectural review board requirements, and code and inspection requirements for foodservice facilities in D.C. have been extremely valuable to our company over the past ten years.

I look forward to working with you in the future as we continue to build our brand in the D.C. market (we have several locations in mind for 2007) and would highly recommend you to other companies in the retail food industry.

Sincerel

Project Manager

Cosi, Inc.