

Cutting Edge Wheels, Inc.

3926 Logan's Landing Circle
Louisville, TN 37777

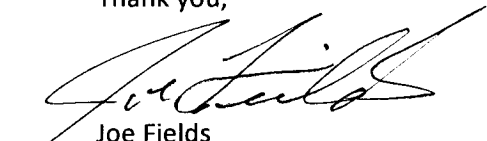
2/5/13

Fran Marcum
NEST-TN, LLC
414 Wilson Avenue, Suite 102
P.O. Box 578
Tullahoma, TN 37388

Dear Mrs. Marcum:

Pursuant to the Stock Purchase Agreement entered into as of 1/24/13, by and among Cutting Edge Wheels, Inc., a Delaware corporation, and certain investors, NEST-TN, LLC has purchased 295,178 shares in Cutting Edge Wheels, Inc. for \$344,374.

Thank you,



Joe Fields
CEO