

August 8, 2007

I . P . A .

To Whom It May Concern:

We have spent the last six weeks intensively working with _____ in an effort to reorganize our business practices. I have found _____ to be extremely knowledgeable about the topics he covered with us and a pleasure to work with. He is a good teacher, a patient listener and worked very hard to accommodate our awkward schedule.

_____ has presented us with lots of information that will, I believe, strengthen our business and allow us to grow. He opened our eyes to areas that needed tighter controls and has made numerous suggestions on the executive, financial and sales roles that need to be adopted and maintained.

I believe that as we continue to implement the plan he designed, our business will be even more profitable and have a strong future. This should ultimately create a business that can be an asset for retirement and something our children could, if they chose, continue with either directly or indirectly and be a financial benefit for them after we leave.

I have enjoyed working with _____ and now consider him a friend as well as my consultant. This allows me to feel confident that should I need him in the future, he will be available to me and offer the same level of help that he has provided during his stay here.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. Smith", written in a cursive style.