

May 5, 2006

To whom this may concern:

, Inc. has had the pleasure of working with Mr. . For the past three months, his professionalism and knowledge has been impeccable. His ability at problem solving has taken to a level of excellence that cannot be matched. 's professional attitude, in relationship to human resources is also above and beyond anything that we could have expected. He has shown compassion and a general concern for the well being and profitability of . We at would recommend , for any company looking to improve the stability of their company and profitability. has become a valued part of ; and will always be considered as **one of the team!**

We would like to thank IPA for allowing us to have as our consultant and look forward to doing future projects together!

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized initial 'B' followed by a long horizontal flourish extending to the right.