October 10, 2006

International Profit Associates

Dear Sir or Madam:

During the first week of September 2006 I found myself a sole proprietor business owner with what I considered good cash flow but little actual profit. I was looking for a fix. My business background is such that I have been involved with institutions with all the cash flow, A/P, A/R and job costing procedures in place. I found myself without any of these essential business reporting indicators.

I have in the last few years tried to "tweek" the business to provide for better profitability, with little result. I needed help. Along came your organization, International Profit Associates "IPA", offering an analysis with possible remedies.

On September 11, 2006 the project began. My expectation were high, I wanted the reporting procedures with the associated immediate results. I expected accounting practices and employee reporting procedures. I expected an employee handbook with associated incentive program. I expected to see budgeting and forecasting procedures. I expected to have profitability spreadsheets to make certain I no longer lost money on jobs.

My expectations were met. Procedures were created and implemented. Spreadsheets were created and utilized. Handbooks were written and put into practice. Accounting software was introduced, installed, customized and integrated into our A/P, A/R and Job Costing procedures.

The "IPA" team were wonderful to work with. – Analyst was direct and straightforward. Quick to recognize the capability of our business. – Project Manager was articulate and able to identify the steps necessary to capitalize upon our capability and realize our potential. – Business Consultant was steady and straightforward. Plotted ahead without distraction. Brought a calming influence into our Company meetings to allow our employees to easily accept the required changes. was directioned with a constant eye on the set agenda for progress. Our project was completed in the expected amount of time with the expected results.

We at look forward to the results from this project and our association with IPA. We have always had the ability to do what we do best, provide quality service and installation of systems within the HVAC industry. We now can focus on what we do best, while utilizing the procedures and processes implemented by what IPA does best, helping business's realize there profit capabilities.

Thank you IPA

Sincerely,