

October 6, 2006

IPA

Attention:

Dear Mr.

I would like to take this opportunity to Thank You and your company and it's associates, especially \_\_\_\_\_ and \_\_\_\_\_

I must admit when I first met these two "Professional Gentlemen" I was quite intimidated. However, I must tell you in just a short while they both made me feel very comfortable. \_\_\_\_\_ and \_\_\_\_\_ both took their time to explaining everything to me in great detail. I now have the confidence that I can do this!

I am so THANKFUL to not only have the proper tools to successfully run my business , but the knowledge to be able execute it. I have learned how to price my equipment, how to figure out labor burden , knowing exactly how much each employee is really costing me. I have obtained an Employee Handbook and Job Descriptions which were desperately needed.

There is just so much I have learned..... A balance sheet and P & L's spreadsheets, even working Excel and Quick Books were truly a foreign language to me. But because I had a great teacher, it's not so bad anymore.

\_\_\_\_\_ is a great asset for your company. Not only is he and upstanding professional business person, he is excellent at sharing his experiences and teaching accordingly.

Thanks again for all of your knowledge and expertise. I'm looking forward to implementing more programs and growing even more.

Respect

A handwritten signature in dark ink, appearing to be "C. [unclear]", written over the word "Respect".