

October 25, 2006

TO WHOM IT MAY CONCERN

I have been working with _____ and _____ of IBA for the last six weeks to get my company financially organized, lay down the foundation for future growth in the business, and re-organize employee responsibilities to reduce my workload so I can focus on the future.

_____ has done an excellent job implementing QuickBooks into our bookkeeping system and has managed to train two of my employees on how to manipulate the accounting module of the software program to a point where they are comfortable using it.

_____ has helped me focus on the future of the business and develop a strong market and sales strategy which I feel confident in implementing.

_____ has also helped me re-direct much of my responsibilities to my employees. My employees received these new responsibilities quite well and are excited about the re-organization. _____ has also helped me to gain control of my company and obtain the title of President, which was the most important thing we accomplished.

It was a pleasure working with these two gentlemen. Their professionalism is to be commended.

Thank you,

A handwritten signature in dark ink, appearing to read "M. Z. [unclear]", located at the bottom center of the page.