

Atten: Mr. .
International Profit Associates
1250 Barclay Boulevard
Buffalo Grove, IL 60089

Dear Sir,

In regard to the consulting services rendered to our firm, we three partners find that this engagement presented us with priceless tools to grow our business to new heights.

. was a delight to be with, ever patient, and very thorough as he worked with with each one of us. The consulting engagement and tax planning is truly what we have needed for many years. And given the opportunity, I will recommend your services to others.

Sincerely,

A handwritten signature in cursive script, appearing to read "Linda".