

June 19, 2007

International Profit Associates
1200 Barclay Blvd.
Buffalo Grove, IL 60089

Dear Mr. _____,

I'm glad to have had the opportunity to work with IPA. Many changes have occurred to bring _____ up to a professional level. I have to thank IPA and the many associates that have helped us along the way.

Our project manager, _____ explained the situation of our finances and the lack of organization. His role in the process has been very helpful. Our Business Consultant, _____ has explained information and worked with us over time to our benefit. _____ noticed that there was a need to define job-descriptions to make the office staff more efficient and distribute the work load. He did this in a timely manner and made adjustments where needed. A cash flow sheet was created so that at a glance I could see where the company stands in estimated payables, receivables and Line of Credit. This has been very beneficial to me as well as my accounts payable staff. _____'s recognition to better our benefits will attract stronger technicians to the company as well as better benefits for those who are currently employed. A new health, vision, life insurance and 401k plan will go into effect on July 1, 2007. This change will greatly address the growth of _____ and the quality of work performed. _____'s professionalism and willingness to teach and explain the fundamentals of accounting and business have been consistent throughout his time here.

I feel certain that my staff has received the training to understand and perform their jobs in a more professional manner.

Sincerely,

President