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Michael E. Ritchie

In Reply Refer to Our  
File No:

September 20, 2007

To Whom It May Concern:

Re: Wilka Michaelson/Michaelson Consulting

Wilka Michaelson and her firm Michaelson Consulting have been providing bookkeeping services and Tabs3 support services to us since May of 1998. These services have included accounts payable, general bookkeeping, and management reports, payroll tax, B & O tax filings and providing documentation for our CPA for preparation of the firm's annual income tax return. In addition, Ms. Michaelson has provided staff training and support on utilizing the Tabs3 billing software, and for the past year we have utilized Michaelson Consulting for temporary legal secretarial services.

I can highly recommend Wilka Michaelson and her firm for any of the above services. She has done an outstanding job for us. Our CPA has also praised the quality of work that she has done in gathering information for our annual tax returns.

Very truly yours,



Michael E. Ritchie