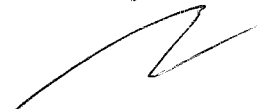


To Whom It May Concern:

Bruce Libman is my Relationship Liaison with the National Network of Accountants. He is a great communicator and knows how to bring people together. He also has provided solutions to many of our clients. Through the CFL Bruce has introduced me to many people whom I have developed good relationships with.

Bruce facilitates the CFL process and promotes all of its members. I look forward to a long lasting relationship with Bruce.

Sincerely,



Barry Resnick