

October 12, 2006

International Profit Associates
1250 Barclay Boulevard
Buffalo Grove, IL 60089

Dear

It has been quite the experience having _____ and _____ working in our company for the past seven weeks. This business has been very strong for the past fifteen (15) years; however, it is the future that is important. It became evident that in order to remain strong and move to the next level of business, we needed to make some changes. IPA came to the rescue!

From the initial consultation and analysis, to the final day of on site work, IPA has proven their abilities time and again. Everything was laid out and explained in detail and then action was taken. The business was gone through very thoroughly with a distinct determination to succeed. Each of our profit centers were analyzed which resulted in the setting of budgets, goals, incentives, training and more. Our employees had very positive comments about _____ and _____ throughout the entire process.

We believe the business will be better prepared and more profitable as we move into the future and we are so confident of this that we have already scheduled IPA to return to our facility for a business "check up" early in 2007. We would highly recommend IPA to any business that has the strong desire to change or improve the profitability and direction of their company.

Regards,

