

**DOING IT RIGHT.
BEFORE YOUR EYES:**

MR. LUBE

October 31, 2006

To Whom It May Concern;

This letter is to provide a business reference for Mr. Kerry Gullins and IOS Consulting Group.

Mr. Lube Canada Inc. has used IOS Consulting for ACCPACC Plus related support for the past 10 years. Over that period of time we have grown rapidly and our business needs have changed substantially.

Kerry Gullins has been our key ACCPAC support source, handling all upgrades, installing new modules and performing any necessary repairs to our system. He has always been responsive to our needs and readily available to help.

We are extremely pleased with his dedication to our account and business requirements and would not hesitate to recommend Kerry and IOS Consulting to anyone.

Sincerely,



Don Hetherington
GM - Purchasing
Mr. Lube Canada Inc.

**FRANCHISE SUPPORT CENTRES
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