



December 20, 2007

To whom it may concern;

The purpose of this letter is to communicate the satisfaction that Once A Tree Furniture Ltd has with its relationship with IOS Consulting Group Inc. for over twenty years.

IOS helps to maintain and service our ACCPAC accounting software system. The consultant that we primarily deal with is Kerry Gullins. He has gone out of his way to accommodate us quickly and professionally. Kerry is very knowledgeable and is able to juggle a multitude of projects at one time. IOS Consulting Group continues to provide us with professional service and quality workmanship that we have come to expect. We, at Once A Tree Furniture, do not hesitate to recommend Kerry Gullins and the IOS Consulting Group to anyone searching for computer consultants.

We are grateful for the outstanding effort that IOS Consulting Group Inc. has provided us. We look forward to continuing our relationship with Kerry Gullins and IOS Consulting Group.

Sincerely,

A handwritten signature in black ink that reads "Daphne Nielsen". The signature is written in a cursive, flowing style.

Daphne Nielsen  
Owner