

February 2, 2002

To Whom It May Concern:

I want to take this opportunity to provide a testimonial to the excellent service provided to my company and to me by Enrolled Agent Richard Culp in helping us to resolve our IRS tax problems.

I retained Mr. Culp's services during the month of August, 2000, to help us deal with an IRS problem that threatened to cause the failure of our company. I must say that he did everything that he said he would do for my company, and more, in a timely manner. He was very courteous and straightforward about all matters concerned.

I firmly believe that, without Mr. Culp's advice and representation services, I would still be fighting the problems that were plaguing my company. Mr. Culp graciously walked me through every step of solving the matter, and answered all questions that I posed to him with great care and concern.

He is very knowledgeable in the field in which he works. I would heartily recommend him to any person or company in need of assistance in their IRS problems. His expert representation saved my company many thousands of dollars in IRS penalties that were abated, and IRS interest that was reduced, penalties and interest that the IRS imposed due to the negligence of certain parties involved with company bookkeeping and federal tax deposits.

If you have any questions as to Mr. Culp's abilities to help you or your company, should you be having IRS tax problems, please feel free to contact me at the above number.

Sincerely,

Jerry \_\_\_\_\_  
President