

23 August 2007

To whom it may concern,

In the year 2005 our company was confronted with a serious health issue concerning our Payroll Manager. Her condition had progressed rapidly and impaired her judgment which interfered with her performance in the work place. As a result various tax issues related to payroll surfaced at the end of that year.

Unaware of the severity of her illness, as the Accounting Manager I handled the immediate items as they came along. In April of 2006 we discovered that a large amount of payroll tax had not been paid, that the tax that had been paid was not paid timely, and that a very large amount of penalties and interest had been assessed by the IRS. As a result, we were visited by an IRS Revenue Officer.

Fortunately, we were referred to Richard Culp, a retired IRS revenue officer now working as an enrolled agent, by another enrolled agent with whom we were acquainted.

Mr. Culp was very thorough, professional, timely, and direct. He handled our situation by doing a thorough assessment and establishing a clear plan that we could follow. He worked with us to fulfill the plan.

Within a few months all of the interest and penalties had been abated and we had confirmation from the IRS of same.

Mr. Culp had good insight and understanding of what needed to happen. He clearly is a competent tax professional and has the utmost concern for his client. I highly recommend Mr. Culp and can only say it was a pleasure to do business with him.

Sincerely,

Carol _____, Accounting Manager