

GULLETT & ASSOCIATES, INC.

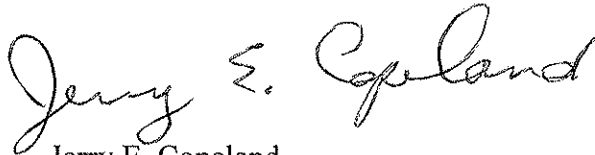
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April 7, 2010

To Whom it May Concern:

Michael Kirby was in my employment at first as a contract employee and then started full time in October 2008. It was with sincere regrets that recently we had to let Mike go due to lack of work.

Mike was always on time, never caused problems and would do whatever was asked. He was always at his desk and took very few breaks. If the opportunity presented itself Mike would be considered for rehire.

A handwritten signature in cursive script that reads "Jerry E. Copeland". The signature is written in black ink and is positioned above the typed name and title.

Jerry E. Copeland
Vice President
Gullett & Associates, Inc.