

A B C L E T T E R A R T I N C

Mr. Doug DeRubeis
Consulting Services Director
International Profit Associates, inc.
1250 Barclay Blvd.
Buffalo Grove, IL 60089

February 10, 2005

Dear Doug:

I have always believed that the definition of a consultant is; someone you pay a lot of money to borrow your watch, to tell you what time it is. I have been so highly impressed with the people and quality of the work from Keith Rhodes to Devin and most especially to Allan Pohoretsky. There has been not a moment wasted and the quality of the tools that Allan has been providing me with are exceptional. The difference between my CPA and other advisors and what Allan has been providing me with is something like the difference being told the theory of flight and actually learning to fly. AI's advice has been exactly what I needed. I also feel that my employees have for the most part accepted and appreciated. AI has informed me that he is willing to continue to review our progress through emailing the P & Ls monthly and support phone calls. I will be looking forward to his monitoring our progress and I appreciate your company's support.

As a student in the school of hard knocks with a BBA degree, and a couple of professional licenses, I feel like I have learned more practical lessons in these few weeks than in any of those other endeavors. I would recommend both AI and your company to anyone looking to improve their business.

Sincerely,



Mark Shear
ABC Letter Art Inc.