

PHONE(570)759-1247 . 1408 VINE STREET . PO BOX 345 . BERWICK, PA 18603 . FAX(570)759-0150

Martin Koch President K-Fab, Inc. 1411 N. Vine Street Berwick, Pa. 18603

To Whom It May Concern:

This is a letter of recommendation for Daniel L. Comfort and the auditing services he provides. Having had similar auditing services performed in the past with the same outline as Dan's, these have proven to be very profitable. They have yielded both an immediate cash refund coupled with monthly savings as well.

I have known Dan for years, having met him through another business friend. He has saved money with Dan's help on his phone bills with both his local and long distance charges. I have also experienced the same type of savings with Dan's services.

With that being said, it goes without saying that I would highly recommend Mr. Dan Comfort and the use of his consulting services.

Sincerely.

Martin Koch President K-Fab, Inc.