



P.O. Box 105357 Atlanta, Georgia 30348 (678) 645-0000

February 28, 2007

To Whom It May Concern:

I am truly happy to write a letter of recommendation on behalf of Forrer & Associates. I recently had the pleasure of working with Forrer, and it made my job easier as a result.

It is clear that Sonja Forrer and her team have themselves worked in the tax field. I found their intimate knowledge of our business and needs to be most impressive and useful in matching the positions we needed filled with the most qualified and capable candidates. There is no doubt in my mind that such expertise and precise execution saved us time and money in the long run, and made our company stronger as well.

I highly recommend Forrer & Associates and its services to anyone seeking to hire the best employees.

Yours Truly,

A handwritten signature in blue ink that reads "Stephanie Hanna". The signature is written in a cursive, flowing style.

Stephanie Hanna

Tax Director

January 23, 2007

To Whom It May Concern:

It is my pleasure to write this letter of recommendation for Forrer & Associates. We have had the opportunity to work with Sonja Forrer and her team for several years. We have found her to be among the most dedicated and reliable professionals in the financial executive search industry.

We are very impressed with her attention to detail and her willingness to get to know our business and our needs, and her ability to match those needs with the most qualified candidates available. Forrer & Associate's candidates are always well suited to the positions, and have consistently demonstrated an immediate ability to fit into our corporate culture and succeed in their assigned tasks.

Forrer & Associates differentiates themselves from their competitors with their consulting based approach, level of professionalism, and most importantly, the quality of its candidates. I highly recommend Forrer & Associates to any company that wants to put the process of finding highly qualified candidates into the hands of these dedicated, capable professionals.

Sincerely,



Alex Stickney, Jr.
Vice President, Audit Services

Croft & Bender

June 7, 2007

Mr. Eric Frickel
Forrer & Associates
2727 East Paces Ferry Road
Atlanta, GA 30339-6162

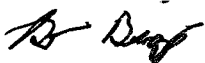
Dear Eric:

I am happy to write a letter of recommendation for Forrer & Associates. Our firm has had an opportunity to work with you and your firm and we have been very pleased with the employee that resulted from our engagement, the timeliness of your responses, and the overall helpfulness and high degree of expertise that Forrer brought to the table for our search of talent to add to our staff.

I found Forrer's knowledge and background in the area of investment banking to be useful, and your execution of our engagement saved us significant time and effort, while also providing us with a strong candidate that was difficult to find in a very competitive environment.

Forrer & Associates has been a valued resource to our business. Please feel free to share this letter of recommendation with prospective clients.

Sincerely,



Bo Briggs
Director

One Concourse Parkway NE, Suite 755
Atlanta, Georgia 30328
770-829-6300



March 2, 2007

Mrs. Sonja Forrer
Forrer & Associates, Inc.
2727 Paces Ferry Road
Suite 1-1600
Atlanta, GA 30339

Dear Sonja:

It is my pleasure to write this letter of recommendation for Forrer & Associates. I have had the opportunity to work with you and your team for several years. I have always been very impressed with your speed of presenting high quality candidates to us, your knowledge of our business, and your attention to detail. It is very clear that you and your team have hands-on accounting and finance expertise. You are among the most efficient and effective professionals in the financial executive search industry.

You differentiate yourself from your competitors with your consulting based approach, level of professionalism, and most importantly, the quality of your candidates. You have been a highly valued resource to our business.

Please feel free to share this letter of recommendation with prospective clients.

Sincerely,

A handwritten signature in blue ink that reads "Patricia A. Todd". The signature is fluid and cursive.

Patricia A. Todd
Director - Human Resources



Willamette Management Associates

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Atlanta, Georgia 30309
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Curtis R. Kimball, CFA, ASA
Atlanta Regional Office
404•475•2307

January 30, 2007

Mr. Eric Frickel
Forrer & Associates
2727 East Paces Ferry Road
Atlanta, Georgia 30339-6162

Dear Eric:

I am truly happy to write a letter of recommendation for Forrer & Associates. Our firm has had a number of occasions to work with you and your firm and we have been very pleased with the quality of the candidates presented to us, the timeliness of your responses, and the overall helpfulness and high degree of expertise Forrer brought to the table in our search for just the right talent to add to our staff.

I found Forrer's intimate knowledge of and background in the area of financial analysis and valuation to be extremely useful, and your precise execution of each engagement undoubtedly saved us time and money in the long run, and helped make our office stronger as well.

Forrer & Associates has been a highly valued resource to our business. Please feel free to share this letter of recommendation with prospective customers.

Sincerely,

Curtis R. Kimball, CFA, ASA
Managing Director

Willamette Management Associates members are the authors of the standard treatise: *Valuing a Business: The Analysis and Appraisal of Closely Held Companies* (McGraw-Hill) and act as valuation consultants for private business interests and intellectual property for clients ranging in size from the *Forbes* Wealthiest Four Hundred © families to new venture start-ups.