

Trosch & Co. LLP

Certified Public Accountants

To Whom It May Concern:

If you are looking for a successful, results-oriented marketing professional who will help you increase your profitability and make a difference to your company's bottom line, then there's only one person you should contact: Nancy J. Wintner, president of GWN Consultants. She is a true expert and one of the best in her field, in my opinion, and has proven to us that marketing can impact the bottom line and growth of a business.

Let me tell you how Nancy has helped us. Ten years ago, we knew very little about marketing. In fact, prior to retaining Nancy back then, we embarked on a marketing campaign which cost us \$20,000 and resulted in no leads, no clients and a very negative attitude about marketing.

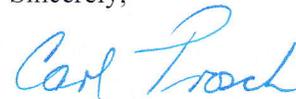
Nancy, however, has completely changed that attitude. First, she has shown my partners and me that a marketing disaster can be turned around into a successful venture. Early on in the process, her successful strategies resulted in several high quality clients – companies in the \$8 to \$10 million sales range – which represented substantial dollars in annual accounting fees for us. In fact, we secured three new audit accounts and identified 10 new quality prospects in the first year which represented over \$75,000 in new fees.

A decade later, Nancy has brought us more than 200 high quality prospects in the \$8 to \$30 million sales range, worth more than \$600,000 in accounting fees to us. I can honestly tell you we would never have accomplished that success without her. She has superb oral and written communication skills and is extremely effective in selling us and stirring interest from prospects. Her telephone presentation is exceptional. We have not only experienced this ourselves, but have been told this directly by many of our prospects and new clients who have said that they never would have come to us if it wasn't for her.

What sets Nancy apart from other marketing professionals? First, she takes time to understand her client's business and use that knowledge effectively to distinguish that client from the competition. Second, she is persistent, assertive and tenacious with every project and needs very little direction. Third, she continually offers our firm innovative strategies to generate new clients and help us maintain existing ones. In fact, she has developed several comprehensive marketing plans to help us continue to increase our profitability. Finally, she always provides us with personal, first-class service that makes us feel we are her only client.

Nancy is dedicated, conscientious and enthusiastic about her work. I am confident she can generate some of the same successes for your company that she has achieved for us. I recommend her without hesitation.

Sincerely,



Carl Trosch, CPA, J.D.