



2575 SCHILLINGER ROAD
SEMMES, ALABAMA 36575
OFFICE (800) 868-2368
FAX (800) 868-6212
<http://www.edresource.com>
e-mail wholesale@edresource.com

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To Whom It May Concern

I am writing this letter to recommend Lewis Communications, Inc. Business Consulting Division. I have known John Lewis the principal of Lewis Communications for many years. He has an outstanding reputation as a businessman and community leader. It comes as no surprise that his firm has developed an outstanding consulting division.

When Lewis Communications expanded into the business consulting service we were one of the first firms to utilize their expertise. As a former CPA, I felt that we had a very efficient operation. However, Lewis Communications consultants were able to point out a number of areas where we could improve our bottom line by thousands of dollars.

Our time spent with the Lewis Communications business consultants was well worth it, and I highly recommend them to any business.

I will be happy to speak with you personally about my experience.

Sincerely,

A handwritten signature in black ink that reads "Frank Summersell". The signature is written in a cursive, flowing style.

Frank H. Summersell
President