



February 1, 2013

Re: Naomi Rowell

To Whom It May Concern:

Naomi Rowell has worked as a consultant to S&S Roofing Systems, Inc. for over 8 years. With her expertise in Quick Books application and general accounting knowledge, her assistance has proved immeasurable to our company's record keeping.

Naomi has always conducted herself in a professional manner, and is available to answer any questions which may occur during the course of the year. Her friendly demeanor makes for a pleasant working experience.

I look forward to a continuing relationship with Naomi and am happy to recommend her services to those who may require them.

Yours truly,

A handwritten signature in blue ink that reads 'Linda Geric'.

Linda Geric
Office Administrator