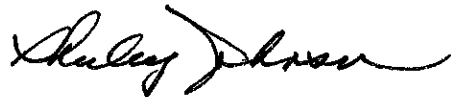


Wood & Associates Accounting, Inc.
455 Douglas Ave., Ste. 1055
Altamonte Springs, FL 32714
(407) 628-5557
shirleyjohnsonea@aol.com

December 9, 2013

I have known Naomi for over twenty years. She has done work for several of my clients. Her integrity and knowledge are wonderful assets. I would highly recommend her to any company.

A handwritten signature in black ink, appearing to read "Shirley Johnson", written in a cursive style.

Shirley Johnson, Enrolled Agent
President