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To Whom It May Concern:

I, along with others in my office, recently attended a **Live Web Based Training** class on IDEA presented by Mr. David M. Gross of **MrDataMining** training company. The course covered the basics of IDEA including report reader (data extraction), importing different types of file types along with more advanced auditing tests to be conducted by my staff of auditors.

I was very pleased with the class and the manner in which it was conducted. Mr. Gross has a very thorough knowledge of what IDEA can do and has the ability to convey this information in a very straightforward and clear manner. He also has a very upbeat personality which makes the training that much more enjoyable.

We covered a good bit of material along with completing in class exercises during this time. Doing the in class exercises served to reinforce what we were learning and was very helpful. The manual provided is very complete and will serve as a useful reference guide.

In addition to covering IDEA Mr. Gross encouraged us to bring in our own files for data extraction and reporting. We went through one of our live data files and completed extracting data along with other auditing tests. This has saved us quite a bit of work and further explained what IDEA can do.

Just having the class of four hours in the morning worked out nicely. After class we reviewed the material for a bit then attended to my work for the day. It was great not to incur the expense and aggravation of travel, both for my sake and the companies.

I strongly recommend Mr. Gross for your IDEA training needs. We look forward to possibly utilizing his skills for consulting work as well as ongoing training. The training was a great experience and we all benefited from his expertise.

Yours truly

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