



September 24, 2008

To Whom It May Concern:

Mr. David M. Gross recently came to our facility to present a comprehensive two day course on IDEA and how it applies to extracting and analyzing financial data from different types of reports or data sources. The hands on class covered beginner through advanced topics of data extraction and analysis using IDEA.

The class consisted of auditing personnel all the way to senior IT managers. Mr. Gross presented the material in a clear and complete manner keeping all participants engaged and challenged irrespective of their background.

Mr. Gross has a complete grasp of what IDEA can do. He took "off the wall" questions very well and without previous knowledge of some of our data analysis requirements was able to take that material and answer our questions completely. Several participants saw an immediate need for IDEA and how it will save us a great deal of time and contribute towards our revenue stream.

Mr. Gross is very professional and personable. He is very enthusiastic and maintains a lively atmosphere that is very conducive for learning and growing. He took command of the room and made sure everyone had a clear grasp of the material.

I strongly recommend Mr. Gross for any of your IDEA training or consulting requirements. I believe the training he provided will have a direct and measurable effect on how our staff do their jobs. He was a pleasure to work with and I would not hesitate to bring him back should the need arise.

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