

May 25, 2007

To Whom It May Concern:

As Vice President of Finance for Abacus Technology Corporation, I have been extremely fortunate to have had the opportunity to work with Jody Lund of ITB Consulting for over five years.

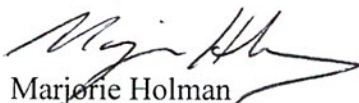
Jody is a consummate professional. Her 25 years of accounting experience and exceptional grasp of accounting software combined with her strong work ethic make her any invaluable implementer, troubleshooter, and trainer.

Her strong and extensive business experience enables her to identify the best business processes and customize the software to each individual customer and situation. She quickly grasps the user's business model and accounting needs, often offering valuable suggestions for streamlining and improving the data flow.

Her performance during the past five years has been singularly professional and has saved our company money through software improvements, reconciliation process improvements, automated billing, and other improved accounting processes. She has also saved us money in consulting fees. Her fees are among the best in the business for high-end consultants and she always delivers more than she promises. Areas she has performed consistently well for us include new system software implementation, project management, staff and executive training, software upgrading and testing, troubleshooting, system customization, integration of other provider software, and report writing. Additionally Jody is a very upbeat and positive person. She is always a pleasure to work with.

I enthusiastically recommend her for any financial software Consulting/Management position. She easily ranks in the top one percent of consultants I have worked with during my 30 years of experience.

Sincerely,

A handwritten signature in black ink, appearing to read "Marjorie Holman", with a stylized flourish extending to the right.

Marjorie Holman
VP of Finance
Abacus Technology Corporation