



Radtko And Associates, Inc.

July 27, 2009

To Whom It May Concern:

In early July, our company was facing a rapidly approaching deadline for filing annual reports with the State of Indiana. The staff member who had experience in handling this responsibility had left our employment; but, one of our employees was aware of the Professional Cooperative Network of Indiana, a group of professionals in career transition. After contacting the group, we were referred to Thomas Murphy, a management accounting professional. Tom was able to review the filing requirements and complete the forms in a couple of days.

Professional Cooperative Network of Indiana was able to identify an individual who could help with our temporary need. Our company would definitely use them again for any future needs of this nature.

Sincerely,

Gary A. Radtko
P.E., P.L.S., President