

Howard Employee Services 1400 Cattlemen Rd. Sarasota, FL 34232

RE: Letter of reference

We have been utilizing the services of the great staff of Howard Employee Services for our payroll processing for the past 11 years. No matter our need, they are always happy and willing to help. I truly consider Howard Employee Services a partner in business and highly recommend their services for any company looking to simplify this aspect of their business.

Sincerely.

Stephen C. Jackson

President