

May 14, 2007

To Whom It May Concern:

RJ Pile, LLC is a CPA and consulting Firm in central Indiana. We engaged the services of Perficiency, Inc. in the summer of 2006 to help our ownership group become clearer on our goals for the Firm, to develop stronger relationships and to hone our marketing skills. The areas we initially focused on were gaining an understanding of who we are, why our clients hire us and what type of clients we enjoy working with.

Over the course of the first three months, we expanded the group to include our entire management team. As Managing Director of RJ Pile, I have been able to directly see how Tom's coaching has enabled the other directors and managers to grow professionally and personally. We have become more comfortable in dealing with clients, prospects and referrals and have learned improved communication techniques.

We realize that in order to sustain the changes we want, a continual process and reinforcement of the ideas and concepts is critical. That is why a long-term relationship with Perficiency was the method we choose to use. Tom meets with the entire group, the director group and the manager group monthly and does one-on-one coaching and calls every few weeks. He is always available for consultation on an as-needed basis. Tom works with each person on an individual basis and customizes his approach to their needs and desires. He is not overly aggressive and encourages us to make decisions on our own. Tom "leads" us to think and work through our issues by giving guidance and asking leading questions.

If you and your Company are considering a relationship with Perficiency, I would highly recommend you do so. Tom has helped our Firm become more focused and has given us the tools to move forward in developing and realizing our goals.

Sincerely,



Sue A. Back, CPA  
Managing Director