

May 15, 2007

Tom Batchelder  
Perficiency  
6311 Westfield Boulevard  
Suite 205  
Indianapolis, IN 4220

Dear Tom:

As you know, RJ Pile, LLC has worked with Perficiency for just over nine months now. In that short time you have assisted us in developing a more structured approach and methodology for winning new business and servicing existing clients.

Perficiency has helped us to realize the value that we bring to our clients and to use more effective language to convey this in our communications during proposal opportunities. Instead of trying to sell our services, we now approach these as opportunities to solve problems. This allows us to maintain control of the process and has shown immediate improvements in our success in winning new business.

As we have discussed, I have never seen myself as a rainmaker. However, with your help, I see that if I approach new prospects with the same straightforward, no-nonsense advice that I use with my current clients, I quickly win their confidence. I have found that this approach is much more comfortable for me, making the process fun, and results show that it is indeed more effective.

I believe that there are many others in my profession that could benefit from Perficiency's valuable insight by making improvements to their communications and by developing a more structured approach to the process of pursuing opportunities.

Please feel free to use this as my letter of recommendation to anyone who is seeking to change their approach to engaging new clients and to improve their success in winning new business.

Sincerely



Neal Clements, CPA  
Director  
R.J. Pile, LLC