

Fry & Associates, CPAs, Inc.

Accounting, Tax & Investment Advisory Services

323 Regency Ridge Drive Centerville, Ohio 45459

nickfry@frycpas.net

ph. (937) 428-0787 fax. (866) 428-0277

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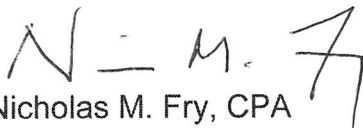
To Whom it May Concern:

I worked closely with Jackie for many years when she co-managed her husband's medical practice. I was the CPA for the practice and worked with Jackie continuously for several years. She was instrumental in dealing with business operations, finances and staffing issues. There were also several times that Jackie led negotiations with local hospitals for the placement of physicians into the practice, but where the physicians remained employees of the hospital.

Jackie is energetic, positive and goal oriented. She achieves positive results and is very creative and intelligent in the way she approaches problem solving. Jackie understands business priorities and is able to drive action towards those priorities. On several occasions I watched as she was confronted with difficult problems, and by using her experience, hard work and determination she was able to come up with a positive resolution. Jackie always maintained a pleasant demeanor and was a joy to work with.

Jackie has my highest recommendation. If you have any further questions, please do not hesitate to contact me.

Sincerely,


Nicholas M. Fry, CPA

President