



TMEIC Corporation

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Susan M. Culbertson, CPA
Controllers, Etc.
1706 Westover Ave.
Roanoke, VA 24015

Dear Susan,

You may recall that your first engagement with [then] Toshiba GE was during 2004. We made the decision to audit all benefits, after detecting irregularities. Your job was to compare written documentation for every benefit and option selected by every employee, to our electronic database. This involved five types of benefits with 36 options, and about 250 employees at that time. Accuracy was imperative, as the electronic data was relied upon for reporting, decision making, and determining amounts due insurance carriers. It was critical to our business and your service was invaluable during that time of growth for us. Your orientation toward meticulous detail and professionalism gave us the confidence to rely on the absolute accuracy of your results.

Your second engagement with [then] TMEIC GE was during 2009 and 2010, and spanned about fifteen months. This was a very critical time for us, as you helped us through two year end cycles, most of two audit cycles, the recruitment of two Financial Analysts, and Family Medical Leave for team members. Again, your service was invaluable.

Your technical expertise is above par. I have and will continue to recommend your service to colleagues. What I find extraordinary in working with you, is your integrity and respect for confidentiality, which is of a level I have seldom observed in others fulfilling professional financial and accounting roles. There was nothing that I questioned trusting you with during your engagements with us. In fact, you had access to 100% of employee salary data and personnel files during the 2004 engagement. You were privy to personnel issues, sensitive communications and data, and audit issues, to name just a few of the most sensitive items you worked with.

I appreciated your meticulous approach to your work and the ownership you evidenced in your work product. I always knew that your investigations were thorough and accurate. This made my job easier because you delivered data and results that could be relied on for sound decision making. Your insights to the processes and people were refreshing. Finally, I thank you for becoming a part of our team and caring about TMEIC and its people.

Very best regards,

Dawn Smith-LeMone, CMA, CFM
Controller, TMEIC Corporation
Treasurer, TMEIC Canada Corporation