



**VACORP**

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July 11, 2011

Re: Susan Culbertson, CPA

To Whom It May Concern,

Our company has had the opportunity of using the professional services provided by Susan Culbertson, CPA. She assisted us during our busiest time of the year. Susan provided excellent work quality and possessed professionalism and efficiency in her work. We would highly recommend her services to other companies in need of professional corporate accounting or management services.

Sincerely,

Chris Carey  
Administrator