



February 9, 2015

To whom it may concern:

I highly recommend Susan Culbertson for challenging accounting jobs. She has a way of discerning difficult accounting issues and making not only good sense of them but also putting into place the path for companies to follow on their own. Susan's experience has enhanced her skills as a forensic accountant. Her consulting skills and broader knowledge and guidance were quite beneficial.

Susan's 20+ years experience enhanced our internal skills. She is trustworthy, keeps confidences and is someone our staff and board felt very comfortable working with regarding sensitive issues.

She was also a good fit in our workplace, working well with everyone. I especially appreciated her perspective and sense of humor while being serious about the work at hand.

I would not hesitate to contract with her and/or recommend others do so for any accounting need. She excels, however, in the more challenging cases.

Please feel free to contact me if I may be of assistance.

Sincerely,



Joyce Waugh, CEcD  
President  
Roanoke Regional Chamber of Commerce