

STONE CARLIE

March 25, 2009

Mr. Fred Firestone
Principal
Ethical Selling Institute
7730 Carondelet, Ste. 106
St. Louis, MO 63105

Dear Fred:

I want to take this opportunity to comment on the consulting services you've provided Stone Carlie and their resulting impact. Given the results, this letter is a pleasure to write.

When we engaged your services, we had been, for many years, dedicating resources to strategic marketing approaches. As a result of successful occasional assistance from you, we engaged your services beginning in 2006 as a Marketing Strategist, with the designated goal of transitioning our tag line, "Going Beyond the Numbers," into our differentiator. We believed, as you do, that our competitive advantage opportunities had much more to do with our ability to deliver your "EthicalFactor" components (trust, credibility and partnership) at crucial client interactions, than merely with our ability to deliver excellent compliance work.

Your initial efforts proved successful; in 2008, we launched our transition and had you on a 20-hour per week retainer. This year, as we look to maintain the direction, we continue to use your services. The following are some highlights of your involvement:

- Effectively researched what our target companies most desire, yet least expect, from their CPA firm.
- Upon this foundation, facilitated our statement of differentiation: our Going Beyond the Numbers Client Commitment.
- Developed a Client Commitment delivery plan with our different departments.
- Conceptualized and facilitated opportunities for us to deliver "in-person impression power," which resulted in clients and prospects perceiving the value of our Client Commitment. While the specific dollars resulting from these "in-person impression power" opportunities is proprietary, suffice it to say it significantly impacted all three of our marketing objectives to: keep what we have; secure more services from existing clients and secure new client relationships.
- Worked with me personally in transitioning a marketing niche into a business unit.

In sum, Fred, I see you as a trusted resource. Our objective is to be perceived as the best value provider. Your guidance has helped us to make significant inroads in this direction. If I can be a reference for you and your EthicalFactor differentiation system, it would be my pleasure to do so.

Kindest regards,

STONE CARLIE & COMPANY, L.L.C.



Mark S. Carlie
Member