

D. F. NIBLER, P.C.
Certified Public Accountant

2851 South Parker Rd., Suite 610
Aurora, Colorado 80014
(303) 671-9792
Fax (303) 671-9793

April 27, 2004

To Whom It May Concern:

Ms. Tatianna Pepe has worked with our firm since December 2003 and it is anticipated that she will work with us into early May 2004. Ms. Pepe's services are contracted to us through a staff placement agency. We relied on her heavily during the recently completed tax season for a variety of assistance.

The scope of her work included assembly of client records, preparation of individual tax returns, bank reconciliations and general ledger accounting. She also works in the areas of special projects and sales tax report preparation.

I have found her to be very motivated and eager to assume additional responsibilities during the course of her work with us. If I can provide any additional information, please let me know. Thank you.

Sincerely,

D.F. NIBLER, P.C.


Daniel F. Nibler, CPA