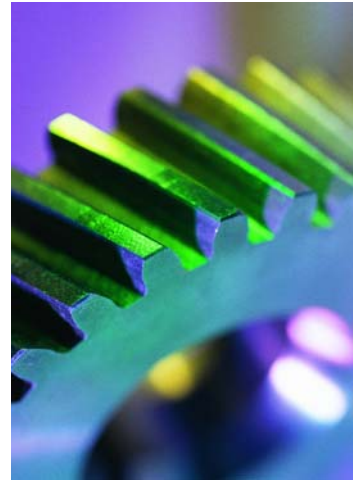


COWAN, GUNTESKI & Co., P.A. TESTIMONIALS FROM OUR MANUFACTURING & DISTRIBUTION CLIENTS



"Our Engagement Partner at Cowan, Guntjeski and Company, P.A. has an exceptional gift of being able to analyze a business situation, develop a game plan that details the concept and when implemented achieves the desire goal."

- Chief Executive Officer of a Lubricant Manufacturer

"Cowan, Guntjeski & Company has been a trusted advisor to our company for more than ten years. They have delivered exceptional professional services in meeting many of our business needs. We have called upon them for accounting, tax and business consulting services."

The team of professionals who have responded to our questions and concerns have been well trained and committed to helping us succeed. We have no reservations in recommending the Firm to other business leaders searching for professionals who will provide value to their operations."

- President of Metal Manufacturer & Distributor

"As a division of a foreign owned Company, there are unique tax and accounting reporting requirements that need to be complied with. They have accomplished this in a cost effective and timely manner. We consider Cowan, Guntjeski & Company, to be truly valuable advisors to our organization."

- Vice President of a Filtration Company

"Our business has been greatly assisted by the experience and services provided by Cowan, Guntjeski & Company. They have provided our company with guidance and assistance in areas outside of the core services provided by accounting firms. In addition to providing financial and tax services, they have been engaged to help us grow our business. Those services have resulted in positive and measurable results."

With a relationship of 15 years and counting, Cowan, Guntjeski & Company, has continued to exceed our needs. We encourage any business looking for growth and profitability to include their services when assembling a winning business team."

- President of a Flooring Manufacturer & Distributor



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