

12/09/2010

To Whom it may concern,

I joined Keppel AmFELS in mid-2001 and have had a very positive business relationship with TCOT and had heard the same from my predecessors. Over the years I have sat down with many tax consulting firms wanting our business, but have yet to come across a firm as experienced and capable as TCOT.

Their start to finish approach to handling this aspect of our business has been extremely successful. From pre-transaction tax planning to audit settlements, they are always on top of their game. There is a no non-sense approach to their fee structure, and they accomplish their work in a non-intrusive manner so as not to hinder our normal work processes. In fact, we look forward to their visits for advice on various business matters including taking advantage of government grants and credits.

Paying taxes is a normal course of business and it has been my great pleasure to have a group of professionals like Tony Rocha and Beto Romero as business partners. From my start as an accounting clerk to my current position as Financial Controller, they have worked with me professionally and with the utmost sincerity.

I look forward to our continued growth as a business and the assurance that TCOT will continue to be a partner in our success. I recommend TCOT to any business looking to get a firm grasp on their sales tax planning, processing, and reporting. Thank you.

Sincerely,



Alberto G. Garcia
Financial Controller