

May 22, 2013

To whom it may concern,

I am writing to recommend the services of James M. Morrison and Associates. After following Jim's business writings in the local paper, I contacted him to discuss a management and internal process review. His knowledge and attention to detail have aided in keeping our company on track during the recent recession, and assisted with some internal restructuring.

I feel confident in recommending Jim's services. He is not only thorough, but also easy to work with, and always willing to take the time to discuss my concerns and respond to questions.

If you have any further questions, please feel free to contact me.

Sincerely,

Keith Johnson

**Johnson & Jonet
Mechanical**