

February 28, 2013

To Whom It May Concern:

This letter of the highest recommendation for Dennis Piper and Associates comes out of a long and successful history of working together. Our company, American Stress Technologies, Inc., has utilized their services for over 10 years.

Dennis Piper & Associates does an exemplary job of providing for our varied needs. They are highly proficient in all they provide for us which includes, but is not limited to, the preparation of our annual reviews and tax returns. In addition, they also have filed our quarterly taxes, handled international needs, reviewed our daily accounting operations and even filled in as our interim accounting personnel. Their work is excellent and always comprehensive. I have every confidence in their services provided to us and that they comply with all relevant policies, laws and regulations.

We look forward to a continued beneficial relationship with Dennis Piper & Associates and certainly recommend this CPA firm as a competent and professional provider of financial and strategic planning services.

Sincerely,



Robert M. Fix
President
American Stress Technologies, Inc.