



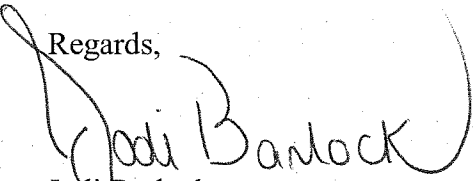
July 9, 2014

To Whom It May Concern:

Control Analytics, Inc. has been a client of Dennis Piper and Associates for over 15 yrs. Our business model is complex and retrieving information can be a daunting task. We have been working with Marian for the past 8 years. With her knowledge and experience we have managed to implement processes to ensure we get the reports and information needed for all aspects of the business. Marian is a pleasure to work with and her unsurpassed of knowledge of tax, QuickBooks or general business questions, is a value added service. More importantly, she is always willing to share her knowledge. Marian has been an integral partner in helping us create processes and procedures for month end close, budget, cash flow statement, monthly management financial package and other advanced accounting functions.

Our business has experienced unprecedented growth in the last few years. Dennis Piper and Associates and especially Marian, have been in guiding us to ensure that the accounting/financial side of the business is in step with this increase. I would recommend Marian and DPA to anyone!!

Regards,


Jodi Barlock
Controller

Control Analytics, Inc.