



March 13, 2011

McGovern & Greene LLP  
Attn: Mr Craig L Greene  
2831 St Rose Pkwy #285  
Henderson NV 89052

Dear Mr Greene:

On behalf of the board of directors of the Las Vegas chapter of the Institute of Management Accountants, I offer our most sincere gratitude and appreciation for the presentation by you at our meeting Tuesday evening.

Your speech was very well received by the attendees and many of us discussed your views and concepts well after the event concluded.

Your discussion was intelligent, thoughtful, and very informative. I believe we all learned a bit more about the devastating issues white collar crime and its profiling after listening to your narrative.

Again, thank you very much for your time and presentation.

Respectfully,

A handwritten signature in blue ink that reads "John M Miller".

John M Miller  
Secretary