



MOBILE AREA
CHAMBER OF COMMERCE

April 4, 2006

Mr. John H. Lewis, Jr.
Partner
Lewis & Associates, LLC
1668 Government St.
Mobile, AL 36604

Dear John:

I would like to thank you for the "cost savings" services rendered to the Mobile Area Chamber of Commerce by Lewis & Associates.

Jim Sealy of your firm demonstrated to us that he was able to quickly understand our rather complex financial reporting system in order to find opportunities for us to save on various operating expense items. In this busy world today, we appreciate that Jim's efforts required very little of our direct time.

The analysis Jim performed on our systems was focused, thorough and complete. Especially helpful was the advice we received regarding savings opportunities in the areas of credit card processing fees and telecommunications costs.

I highly recommend the services of Lewis & Associates.

Please don't hesitate to call me direct if you have any questions.

Best regards,

Joseph A. Mareno
Vice President for Finance and Operations

