



McGill-Toolen Catholic High School

1501 OLD SHELL ROAD, MOBILE, ALABAMA 36604 A/C 251 432-0784
REV. W. BRY SHIELDS, PRESIDENT

May 25, 2007

To Whom It May Concern:

Lewis & Associates recently approached McGill-Toolen with an offer to review our non-payroll operating expenses, and make recommendations for cost savings. After a brief initial meeting, and only a few hours gathering information on our part, Lewis & Associates went to work. Their review uncovered several thousand dollars of savings which, over the years, will amount to significant amount of money to be used for the educational mission of our school. They found that the majority of our expense categories are run as efficiently as possible.

I found the consultation with Lewis & Associates to be rewarding for several reasons. In addition to the obvious benefit of cost savings, it was reassuring to our staff and to our board to know that expenses had been reviewed, and our purchases are being made in an efficient manner. It was also a pleasure to work with the professionals at Lewis, who were conscious of the importance of our time, and who carried through promptly on their proposal. After just a few weeks, we were able to implement their recommendations and begin saving money. I would certainly recommend their services, and I would be glad to answer any questions you might have.

Sincerely,

A handwritten signature in black ink, appearing to read "Rev. W. Bry Shields". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Rev. W. Bry Shields