



November 28, 2005

To Whom It May Concern:

Like the vast majority of businesses, educational institutions are experiencing increasing challenges with rising costs. Our dedicated staff is constantly searching for the means to stretch our resources in order to improve our students' overall college experience.

When John Lewis, one of our Trustees, explained his expense reduction company and their ability to analyze and reduce our non-payroll operating expenses, naturally I was very interested. By retaining Lewis & Associates, Spring Hill College was able to substantially save in several critical expense categories. The small investment of time with Lewis & Associates was extremely worthwhile.

I would recommend any business or educational institution meet with John and his staff. They helped us out tremendously and I trust they can help your company save as well. If you have questions, please do not hesitate to call.

Sincerely,

Greg Lucey, S. J.
President