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To Whom It May Concern:

The Gernatt Family of Companies recently contracted with Baker, Shore & Associates to conduct a sales tax review and recovery exercise. As a privately held company, we do not readily open our doors and files to a third party without careful consideration. Michael Sans, Director of Marketing for Baker, Shore & Associates was very professional and patient while we performed our due diligence on his company. Michael provided me with several reference letters and referral contacts in our industry and geographic area during that process. He clearly explained how the fee collected by his company would be contingent on sales and use tax refunds successfully returned to Gernatt.

The auditor from Baker, Shore & Associates was Michael Holt. Michael was very knowledgeable, professional and courteous during his review of our companies. As promised, Michael quickly made his way through our files without any disruption of our staff. The time needed of me during and at the end of the engagement was minimal and well worth it. Although this particular review did not generate a significant refund for our companies, the additional insight offered by Michael Holt was certainly worth my time!

After having gone through the process, I would encourage anyone in business to strongly consider a third party sales tax review and recovery service engagement and I would recommend Baker, Shore & Associates for the job.

Sincerely,

James J. Garner, CPA
Controller