

# Winsted Super Saver, Inc.

372 Main Street  
Winsted, CT 06098  
Phone (860) 379-1946

January 2011

Dear Sir or Madam:

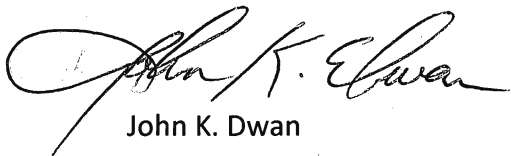
I have known Sean Donovan for nearly 14 years. In that time he has been my good friend; a learned accountant and a trusted advisor. In my 30 years in business the best decision I have ever made was to hire Sean. Since Sean has been my accountant my business has increased gross margins and maximized my company's tax status. We have incorporated and set up a retirement plan for myself and my employees. He has led us in dealing with issues such as payroll services, tracking profit margins, securing loans, purchasing equipment and more.

Although he specializes in supermarket accounting he has an extensive knowledge of accounting practices and IT. Further, he is constantly updating his knowledge and experience. For example: A few years ago we replaced the roof on our building. Sean found a recent change in the tax law which allowed us to take a deduction for the entire cost of the project saving our business thousands of dollars.

Sean Donovan is a dedicated professional and integral part of our success. He is always there when I need him answering any concern I may have. It is with great pleasure and without reservation that I recommend him to you.

If you require further information please feel free to contact me personally.

Sincerely,



John K. Dwan

President  
Winsted Super Saver, Inc.