

AIR CHARTER SERVICE, INC.

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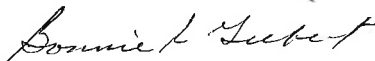
July 19, 2013

To Whom It May Concern:

Dennis Piper & Associates has been our accounting firm for approximately 25 years. Dennis and staff take care of all our accounting needs, including payroll, taxes (business and personal), and general accounting assistance. Dennis has always been there for us with financial advice and guidance. He often takes time out of his busy schedule to travel from his office in Blawnox to our facility in Washington, Pa., when the need arises. Several members of his staff have helped us transition our local accounting to Quickbooks.

We are quite certain that we would not have been able to weather the recent periods of business downturn and hardship without the continuous and reliable assistance of Dennis and his staff. We consider them partners in our enterprise. We are often solicited by other accounting firms, but we don't give a moment's thought to their offers. As long as we are in business, Dennis Piper & Associates will be our accounting firm

Very sincerely,



Bonnie Gilbert, President, Air Charter Service, Inc.