EDWARD H. SUH AND ASSOCIATES, P.C.

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February 17, 2011

Re: Mike and Jake Vision Financial

Vision Financial is never too big for any small matters and never too small for any big matters. Mike and Jake have been instrumental in our firm's growth for the past 20 years. Whether we had multi-million dollar verdicts in any given year or downsized to just the two of us into our present retirement, they have consistently given us the same high level of professional service and personal care that helped us make the right decisions. The resources they provide you with do not stop in accounting matters. Over the years, they helped us in matters involving financial fraud by our business partner, all types of insurance issues, retirement plans and our private foundation, to mention just a few. Mike and Jake's firm makes you feel very secure in all our financial matters, whatever they may be. I recommend them to anyone.

Edward H. Suh

Edward H. Suh & Associates PC