

Medical Sales Management

701 Waverly Street
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April 19, 2007

Michael Kaplanidis
c/o Water Street Tax Associates
117 Water Street
Boston, MA 02109

Dear Michael,

I just wanted to let you know how very much we appreciated the "personal tax service" you offered our employees this year. You are so knowledgeable and were able to assist a number of our employees in filing their 2006 tax returns. Your fees and the convenience for the services you offered far exceeded our expectations. It was great to get our returns done in just a matter of hours!!

Next year we should start marketing your services well in advance so more of our employees will take advantage of this great benefit. We are growing by leaps and bounds and will have a much larger employee pool by next year.

Good luck, and again, thank you for all your efforts.

Sincerely,



Geri A. Weinstein
Human Resources Manager