

SUN SEASON PRODUCTS, INC.
Child's Play Division
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July 4, 2005
Re: Debra Nicholson
Subject: Reference Letter

To whom it may concern:

Debra Nicholson worked for my company for approximately seven years.

She was charged with handling all accounting functions, tax records, tax compilations, state, city and local filings, and general administrative functions in support of the above.

In addition, she was given additional responsibilities at various times: working on A/R delinquencies, customer service issues, order desk support, etc.

Debra discharged all her responsibilities with professionalism and integrity. She is highly competent in her field, and always brought a high degree of energy to the tasks at hand.

She will be an asset to any company.

Respectfully,

Benjamin Bond
President
Sun Season Products, Inc.