



Loyd Searle
16 Elmer Street,
Cambridge, MA 02138

Dear Loyd:

Sullivan, Bille is a local certified public accounting firm with five partners and a total of forty personnel.

During 1988, the partners were wrestling with the development of a brochure to describe our Firm, our character, the people we employ, the professional services we offer, the clients we service, and, most importantly, to distinguish ourselves from the national and local firms in our marketplace.

During this time period, I obtained a copy of, and was extremely impressed with, a capabilities brochure of one of our clients. Upon learning that Loyd Searle had coordinated the brochure, I arranged for a meeting with Loyd and, as they say, the rest is history.

Loyd worked with our Firm to fashion a corporate identity brochure that we are as proud of today as we were when it was prepared over four years ago. Loyd's input was immense. His ideas on layout, customer focus, and pictures of client industries serviced have assured that this brochure has not become dated over this time period. His input into our title on the brochure "The Business Advisors", which remains our credo to this day, certainly helped to distinguish us from our competition and has assisted us in obtaining a number of new clients, as well as retaining our present ones.

I am pleased to provide this testimonial to Loyd and recommend him highly for a professional job well Done.

Yours truly,

A handwritten signature in blue ink, appearing to read 'William F. Maye', written over a light blue horizontal line.

William F. Maye, PC
Managing Partner

WFM/kss

3 Riverside Drive, Andover, MA 01810-1198 • 10 Post Office Square, Boston, MA 02109 • 220 Main Street, Salem, NH 03079
(508) 975-0660 (508) 851-3733 (617) 742-3994 (603) 893-6733

Member of American Institute of Certified Public Accountants / Massachusetts & New Hampshire Society of Certified Public Accountants / International Affiliation of Independent Accounting Firms