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BORGESS HEALTH ALLIANCE

To Whom it May Concern:

I am writing this letter to assist firms that are considering the services of Utility Audit Company (UAC) as well as to commend UAC for a job well done. Byron Horner, the President, and his crew accomplished for us exactly what was promised. We were told we merely had to provide office space and access to our accounts payable records for one week. In return, we would receive 50% of any tax related refunds that they could recover on our behalf. I'm happy to report that the opportunities here at Borgess Health Alliance were not as great as might have been expected for an organization this size. Nonetheless, UAC delivered and was able to recoup a material amount that was beneficial to both parties.

I would not hesitate in recommending UAC for tax recovery services. We will likely revisit these services again in the future.

Sincerely,



Timothy F. Meeker
Controller
Borgess Health Alliance