



January 6, 2002

To Whom It May Concern:

I am the Director of Human Resources for Anark Corporation. As part of this role I ensure that our payroll is accurate and timely. For over the past year and a half, I have put my trust in DDM to handle our payroll and accounting functions. It is my pleasure to recommend them to any group in need of talented, responsive and motivated payroll professionals.

DDM provides individuals who are well versed in payroll guidelines and laws. I feel confident asking them about any number of regulations for which I may have a question. Furthermore, they are always very responsive and personable. Whenever I have had to make any number of changes to direct deposit, W4s, benefits, etc they were always quick to make these changes. I speak with them via email on almost a daily basis and always receive a response back within a few minutes. I know that I can count on them. It is very apparent that they make my employees' payroll their top priority. They are always willing to assist us and easily adapt to any new policies we think up.

In addition to their payroll service, they work as our accounting firm. We utilize them to handle our invoicing. Again, they go above and beyond the call of duty. If we have questions regarding an invoice they are willing to contact the appropriate company to determine any discrepancy. They feel like a department within our company.

I fully put my trust in their services and each of them as professional individuals. I have absolutely no hesitations in recommending DDM's services. I am certain that they will be of great benefit to your organization as they have been to Anark. If you would like to speak with me further about DDM, feel free to contact me at the following number; 303.545.2592 x201.

Sincerely,

Kevin Lawlor
Director of Human Resources