

**CORNERSTONE RANCH
Jim & Donna Pedrazzi
Roundup, Montana**

December 11, 2006

We raise cattle and alfalfa on a ranch east of Roundup. Our relationship with Kim Foard began several years ago, as we were struggling with our finances. Kim's accounting skills and advice have helped us to continue our business and make wise choices for our future.

Kim is a friend, and also very professional. He is well educated and keeps abreast of all new developments in the tax field. He has done our tax preparation as well as guide us in important business decisions, both for us and for our children. He is knowledgeable of the problems facing farmers and ranchers, and is aware of all the pertinent laws that affect our business.

We feel that the advice we have received from Kim has allowed us to be successful, and we are happy to have him as our accountant and friend.

Sincerely,



Jim and Donna Pedrazzi