



March 15, 2009

Dear Hiring Manager:

I highly recommend Dave Mayo as a candidate for your organization. Dave has been our Chief Financial Officer since September 2002. Being in the residential construction industry we have experienced an unprecedented downturn in business over the last several years. As a result, we have contracted to the point where we can no longer afford the CFO position.

In 2002 our business was growing yet we were experiencing a financial loss. It was evident that we lacked professional financial management. Dave Mayo brought vast experience, which had a significant effect on the "bottom line". Dave "right sized" our business relationships (CPA firm, IT management, banking, and risk management). He played a critical role in changing health care and worker's compensation carriers resulting in significant savings. He implemented sophisticated budgeting including cash flow forecasting. Dave implemented financial reporting systems for timely reporting. **Dave has an exceptional ability to take business information and make it easy to understand and use.** He has significantly helped us make sound business decisions.

Even with the unprecedented downturn in business (down 60% since 2005), with Dave's oversight we have not had to borrow money! In addition, our cash position remains strong and our bank continues to renew our unused line of credit. **Without Dave's professional financial management over the last six years we would probably be out of business today.** It is regrettable that we are in a position where we cannot retain Dave. I am forced to eliminate the CFO position and will miss his expertise.

Please feel free to call me if you desire any additional information regarding Dave's qualifications at 815-786-2021, extension 226.

Yours truly,

A handwritten signature in black ink, appearing to read "Michelle DuCharme", is written over a horizontal line.

Michelle DuCharme
President & CEO
Designed Stairs, Inc.