



January 2, 2010

Re: Nancy Hawes,
Eldercare & Special Needs Advocate & Coordinator
Independence Services, L.L.C.

To Whom it May Concern:

We are proud to announce Nancy Hawes of Independence Services, L.L.C., will be our singular contracted Eldercare Coordinator for Warmels & Comstock P.L.L.C.

Nancy Hawes has been a valued employee of Warmels & Comstock since 2003, and with the Results Team CPAs since 1994 with whom we merged in 2003. Often there was a gap between a client's financial plan, accounting services being applied, and daily needs of the elderly or others with special needs, and Nancy was the very capable individual who filled those gaps with grace and competency. During those years she has:

- assisted with day-to-day finances, sometimes saving her clients thousands of dollars from junk mail or telemarketing predators
- provided an eldercare networking system to assist in ensuring personal, financial and residential needs are met
- assisted with daily needs in homes of the elderly or making multiple referrals to other care professionals when needed.

We are referring all of our/her existing eldercare and special needs clients to her new business, Independence Services, L.L.C., with our encouragement and blessing and we will be referring future interested parties/clients who are in need of her bookkeeping, eldercare or special needs services.

Nancy's dedication and passion for her work in this field is far and above superior to any person we have known dealing directly with clients in this area of expertise. She has earned our highest recommendation and we encourage other firms or clients to engage her services, as we continue to do so.

Sincerely,

WARMELS & COMSTOCK, P.L.L.C.

Dan Warmels
CPA/ABV/CFF,CVA

WARMELS & COMSTOCK, P.L.L.C.

Kay Comstock
CPA