



NATIONAL CHURCH

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March 16, 2009

To Whom It May Concern:

This letter is to recommend the work of James Harter of Sigma Pi Consulting. Jim was retained to perform an As-Is Business Process Analysis. Everyone was impressed at how quickly Jim picked up the nuances of our business. During Jim's analysis, he discovered a bottleneck on our shop floor and recommended changes that our Director of Manufacturing estimated would improve throughput by 5%. Jim designed a mechanism to implement those changes and turned it over to our production staff for implementation.

Jim then turned his sights to the paper scrap inventory problem within our company. We always knew that it was in excess of the small percentage that we had built into our pricing spreadsheets, but no one had ever investigated just how much. Jim researched the problem and determined that we were spending significantly more for materials than was necessary.

Jim shows clear business sense. He understands the interrelationships between departments and the need to break down the barriers between the silos to create a solid performing organization. He understands the need to tie compensation to individual and corporate performance. I have personally benefited by using Jim as a sounding board. I value his input and advice.

We will use Jim again in the future. I highly recommend him to any company looking to improve its performance.

Sincerely,



James R. Trotta
Chief Administration Officer