

# Christopher J. Gilliss

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Aries Advisory Group Ltd.  
34 Parklea Drive  
Toronto, Ontario  
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Attention: Mr. Frank Tralli

Dear Frank:

This letter is intended to serve as a recommendation for Frank Tralli and his firm, Aries Advisory Group Ltd.

Frank was retained to act as our companies' part-time Director of Finance and Administration from May 2007 until June 2010.

During this period, Frank managed a staff of three and was responsible for all accounting, finance and administration issues for the companies. Other duties and accomplishments included:

- a) Facilitating the companies' strategic plans as part of our annual offsite management meetings. This included establishing the companies' core values, mission and vision statements and communicating them to all employees as part of our quarterly staff meetings;
- b) The creation of a Balanced Scorecard to measure the companies' goals for the year on a monthly basis;
- c) Overseeing the human resource function of the company including: administering salaries, benefits, the bonus plan, raises, terminations, job descriptions and human resource policy manual updates;

- d) The establishment of annual goals for staff that were CSMART (Challenging, Specific, Measureable, Actionable, Realistic, Time-Bound);
- e) Redesigning the employee performance review forms so that they were user friendly and aligned with the companies' annual goals;
- f) Overseeing the conversion of financial reporting systems from MYOB to AccPac.
- g) The redesign and annual testing of the companies' business recovery plans;
- h) Converting the companies health and dental benefit programs to an administrative services only model, saving the company approximately \$20,000 on an annualized basis; and
- i) Negotiating pricing agreements with the companies' banks in order to consolidate all banking with one financial institution and reduce overall bank charges.

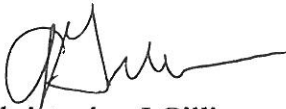
I decided to sell the companies in 2010. During the sales process, Frank was invaluable while the buyer performed its due diligence. Frank facilitated all information requests on a timely basis and generated all of the pro-forma financial information that was required as part of the conditions of closing.

Throughout the three-plus years that I worked with Frank, I found his advice and professionalism to be extremely helpful. Given that he was not an employee, his recommendations on sensitive issues were objective, unique and invaluable.

I would not hesitate to recommend Frank and his firm to another company which is in need of a part-time CFO or who requires assistance with the sale or acquisition of a business.

Should any of your prospects wish to discuss this with me further, they can reach me at (416) 691-1663 or at [cgilliss@bell.net](mailto:cgilliss@bell.net).

Sincerely,



Christopher J Gilliss

Past President and Owner, Preferred Benefits Alliance Inc./Direct Marketing Centre Inc.