

# GE Commercial Finance Corporate Financial Services

Risk

September 8<sup>th</sup>, 2006

To Whom It May Concern:

Mr. David M. Gross recently came to our facility to present a customized course on Monarch and how it applies to extracting financial data from different types of reports. The hands on class covered beginner through advanced topics of data extraction and reporting using Monarch.

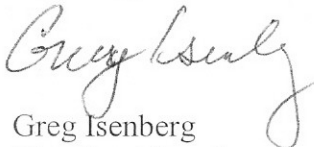
Mr. Gross worked extensively with a senior staff member to build a fully customized Monarch course from scratch that specifically targeted our needs. The course employs our data and specific data extraction and reporting requirements. He also provided a fully customized class manual for our particular applications.

The class consisted of commercial finance auditors, staff who will be using Monarch out in the field for our Commercial Finance Division. It was imperative that upon completion of the class all participants had a clear grasp of the material. Mr. Gross was more than successful in meeting that goal.

Mr. Gross presented the material clearly and completely while keeping the pace lively and the participants engaged. He answered all questions thoroughly and gave additional examples of the application when necessary. Our Investment Analysts are a well educated and qualified group; Mr. Gross kept them on their toes and challenged them throughout the training session.

I am very pleased with our investment in Mr. Gross' Monarch training services. I believe this will have a direct and measurable effect on how our auditors do their jobs. I strongly recommend Mr. Gross for your Monarch training and consulting needs and would not hesitate to bring him back to our company for additional training services.

Sincerely,



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