

To Whom It May Concern:

I am writing this letter on behalf of my client, John Parent. I have been Mr. Parent's certified public accountant for the past 7 years. This letter will verify his employment and his financial information.

In 2005, Mr. Parent made a gross income of \$50,000 dollars. Year to date in 2006 annual income is \$15,000 as verified by his financial statements. Total income for 2006 is expected to be the comparable to his 2005 income.

Mr. Parent has been self employed for 10 years as a photographer. His income has been steady for 7 years and he is financially secure. I am not in a position to predict the prospects of future employment, however the financial statements and tax returns indicate that Mr. Parent will continue to be employed and stable in the future.

Please let me know if you have any questions.

John Q. Numbers

Certified Public Accountant

Signed and Stamped by Notary:

State of _____

County of _____

Subscribed and sworn before me this _____ day of _____ 20____.

Notary Public

(Attention Notary: Please stamp this document with your notary stamp that includes your name exactly as commissioned, the county of your commission, and your commission expiration date.)