

July 28, 2008

To Whom It May Concern:

I am writing this letter on behalf of Darryl Morrow and North Funding. My VP, JoAnn Blakey, who has had extensive experience with factoring firms that fund mature staffing companies, referred me to North Funding. Since my company was a start-up and having immediate contracts to fill I thought their process would be lengthy, actually within 2 days, we had the proposal we wanted. Our high advance rate and low cost of funds were indeed a win-win arrangement. Now with our facility in place we can attract and serve our customer base at a comfortable pace while achieving our profit objectives.

JoAnn and I can always reach Darryl; he answers phone calls and returns emails promptly. The ease of doing business with North Funding was consistent with the timely and professional service we received and I'm glad I gave them a try and so should you.

Sincerely,



Louise Merchant

President and CEO

IWT STAFFING INC.