

MLC ASSOCIATES, INC.

"Facilitators in Marketing and Sales"

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DATE: September 22, 2006
TO: Whom It May Concern
FROM: Mike Clemens
TOPIC: Experience with John Dillender

MLC Associates, Inc., is a consulting firm that specializes in process improvement and cost reduction. As its President, I have had the pleasure of working with John Dillender, Vice President of Service and Support for Epson America, Inc., on numerous process improvement/cost reduction projects over the last ten years.

Based on my experience with John, I can attest to the following skills and qualities he demonstrates:

1. John is action-oriented. John quickly identifies the true problem, determines the correct solution, and quickly implements that solution. He does not waste time on addressing "symptoms" of the true problem.
2. John "shoots straight from the hip." He always tells the truth and neither embellishes nor diminishes the issue or situation as he perceives it.
3. John is not afraid to make the tough decisions, whether it involves headcount reduction or requesting managers to move to other positions where they will be better utilized.
4. When John is presented a plan to address a specific problem or issue, he does an excellent job of identifying any gaps in the plan or questioning the plan developer's forecasted results. John asks a lot of good questions and expects that the plan developer either know the answer or can quickly get back to him with the correct answer.

If the reader of this letter has any questions concerning John's skills and qualities, he/she should not hesitate to call me at (562) 818-2116 or e-mail me at losalmlc@aol.com.

Sincerely,

Michael L. Clemens
President