



South Bay Pizza, Inc.
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August 1, 2002

Mark Lefko
TEC Associates
Westlake Village, CA

Dear Mark:

It is my pleasure to provide a reference for Janet Halbert and JRH Consulting Group. Our company has been fortunate to utilize Janet's services since 1996. At that time we emerged from bankruptcy as the "debtor in possession" and our accounting and back office operations were in disarray. Another consultant suggested we contact Janet to help streamline, organize and get us pointed in the right direction. She quickly grasped our unique operating needs which we had not experienced with several earlier consultants.

With Janet's help and sound advice, our accounting operations were significantly improved, especially our cash controls and financial reporting. She solved every problem with speed, determination and professionalism. As each milestone was checked off the project list, we joked that Janet earned another blade for her "rescue helicopter".

Once we completed our initial engagement, Janet was available by phone to advise on other matters. Last year when we transitioned with new staff, she came back to orient the new team. Since the systems she established were still in place, the training was efficient and we were able to get back to our core business operation with little down time – which is critical in a restaurant operation.

We recommend Janet without hesitation. If you have any questions regarding Janet Halbert or JRH Consulting Group, please don't hesitate to call me.

Very Truly Yours,


Gary Kettler
President