



July 31, 2013

To whom it may concern,

Frontline Processing has always been very prompt and helpful any time there has been a question about my processing. The staff is always friendly and professional, and I am always greeted with live customer service and not a recording. The service is very personalized and the pricing has been reasonable. The services offered are tailored to any type of business needs. I would not hesitate to recommend Frontline Processing as a valuable partner for any successful business.

Sincerely,

A handwritten signature in blue ink that reads "Domenick A. Torrillo". The signature is fluid and cursive, with the first name being the most prominent.

Domenick A. Torrillo, CPA
Chief Financial Officer