

February 4, 2010

To whom it may concern:

**Anita Caputo – Big Picture Institute**

I had the pleasure of working with Anita Caputo during the autumn of 2009 when she developed and delivered a customized "Finance for Non Financial Managers" program for managers in our organization.

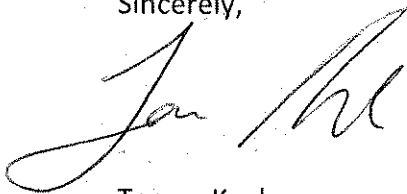
In consultation with our Finance department Anita effectively assessed our needs, assembled the necessary information and designed a program that gave the managers the information they need to productively do their jobs. Anita delivered the material in a clear, understandable manner allowing plenty of opportunity for questions and discussion.

The managers were pleased with:

- the excellent overview of basic accounting principles and terminology
- Anita's ability to simplify complex accounting (e.g. revenue recognition) concepts specific to our business
- Anita's personable facilitative style that put them at ease and encouraged active participation

I can confidently say that Anita's work was so well received by the participants that it was recommended as a standard training program for all our managers.

Sincerely,



Teresa Koch  
Senior Human Resources Generalist