



November 21, 2005

*L.R. Sowell & Associates, PLLC
Harmonie Centre
277 Gratiot Avenue
Suite 700
Detroit, MI 48226*

Dear Mr. Sowell:

The staff here at the LaBelle Entrepreneurial Center would like to thank you for taking time from your hectic schedule to speak to the 2005 Minority Institute participants. Your presentation was extremely informative and interesting. The feedback from the participants was indeed very positive. I appreciate your willingness to share your thoughts and insights.

Sincerely,

A handwritten signature in dark ink, reading "Charles J. Fitzpatrick". The signature is fluid and cursive, with a large, stylized "C" and "F".

*Charles J. Fitzpatrick, Director
LaBelle Entrepreneurial Center
College of Business Administration*