



**2006 SBA Financial Services Champion Award  
Support Letter for Dennis Piper**

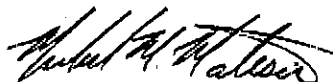
To Whom It May Concern:

Idea Foundry supports the creation of technology based start-up businesses in Western Pennsylvania. Over the last 4 years we have helped launch over 30 new companies. In connection with any new business, the appropriate legal and tax structure is necessary along with the establishment of books and records. Since our launch in 2002 we have had a strategic partnership with Dennis Piper and Dennis Piper & Associates, PC. Our relationship involves seeking the guidance of Dennis early in our process and then securing his firm's involvement to represent the new company's tax and accounting needs.

Our relationship has been extremely successful with Dennis and the firm providing just the right amount of help at just the right time.

I'll be happy to answer any questions or further explain our relationship with Dennis and the firm.

Best regards,



Michael M. Matesic  
President & CEO