



PREPARE FOR THE EXPERIENCE | CELEBRATE 25

May 20, 2010

To Whom It May Concern:

"Joe Thielmann is a financial professional, executive level performer of the highest caliber. He was hired as a Financial & Operational consultant to help strengthen our financial functionality and to lend a hand on the Operations side which included defining the best footprint for our thirteen food service entities, to perform due diligence regarding a franchise acquisition, to collaborate in the negotiation and execution with the line of credit increase and to forecast & project cash flow during a highly volatile time. In his nine months of employ at Food For Thought, Joe worked closely with our VP of Purchasing and Executive Chef in determining the best product costing methods and pricing strategies to be used. Working with the President and Controller he was able to collaborate with the bank in a debt financing agreement. He provided a very detailed twelve month cash flow to align current costs with current revenue. All departments appreciated Joe's level of knowledge and expertise. While Joe possesses astute financial skills he also has the ability to deconstruct and communicate the idiosyncrasies of complex transactions with non-accountants. He shares tools, spreadsheets, data sites, etc. without reservation and, more importantly, with the attitude of a peer. You will find his patience, sense of humor and generosity extremely helpful when selling new & effective processes within your firm. Joe is a valuable asset to have on your team and I strongly recommend him to any organization."

Sincerely,

A handwritten signature in blue ink that reads "Nancy Sharp".

Nancy Sharp
President & CEO

NS/ls