

Prospective Employer:

I have known Tracy Graduate through her work experience with our firm during the past summer, when she served as an Auditor Intern in our New York office.

Tracy became immediately involved in the annual audit of Zephyr Megalithic, conducting much of the accounting research required for the audit. In addition to gathering the financial information, Tracy was instrumental in the development of the final certification report. Tracy also participated in several other smaller audits, including her instrumental role in the quarterly audit of Alpha Bank, where she developed several Excel macros to audit the inputs. She later further developed these macros for use in future audits, which we have integrated into our Auditors Toolkit.

Tracy has shown the kind of initiative which is necessary to be successful over the long-term in the public accounting field. She has excellent forensic accounting skills, yet remains focused on the overall needs of the client. I believe she will be a strong Auditor and has an excellent future in the public accounting field. She is a conscientious worker and has an excellent work ethic. We would gladly have hired Tracy upon graduation if she were open to working in the New York City area.

I recommend Tracy to you without reservation. If you have any further questions with regard to her background or qualifications, please do not hesitate to call me.

Sincerely,

Terry

Partner-in-Charge