

# JOYCE, THRASHER & KAISER

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August 9, 2006

To Whom It May Concern:

I have been conducting closings with business brokers since 1984. My experiences with the Jandalis and VR of Atlanta place them at the very top of the profession. It is apparent to me at virtually every stage of the closing process that they have not only done everything which can and should be expected of an intermediary, but they have also anticipated my own needs and requests to ensure a proper and thorough transaction. I have never seen one of their sellers or buyers express any surprise, which is the best proof that VR of Atlanta engages in full disclosure to and preparation of the parties. I look forward to many more successful transactions with them.

Very truly yours,



Jeffrey L. Cohen