

ROGER S. HELMAN, J.D., CFP®
Attorney and Certified Financial Planner™ Professional

THE LAW OFFICE OF ROGER S. HELMAN, ESQ., PLC
216 WEST QUINCY STREET, HANCOCK, MICHIGAN 49930-1817
office: 906.482.4280 email: attorneyrhelman@chartermi.net facsimile: 906.482.6228
cellular: 906.370.1336 toll-free voicemail: 1.800.709.9177

June 9, 2005

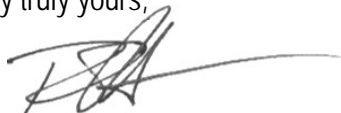
To Whom It May Concern:

It is without any reservation whatsoever that I convey this letter of recommendation on behalf of Ian McKilligan at *Up and Running* of Houghton, Michigan.

Ian and his company have provided invaluable professional assistance to Rotary over the past year, helping with various tasks, such as: the Tri-District President-Elect Training Seminar registration process, which I personally utilized without any problems; on-line ticket sales and appropriate content for Houghton Rotary's Seafood Fest; and on-line registration for Houghton Rotary's Centennial Gala. Ian's willingness to help, as well as his availability, experience and depth of knowledge have proven to be most impressive.

Please contact my office with any questions about Ian McKilligan and *Up and Running*, or the nature of my recommendation. Thank you.

Very truly yours,



Roger S. Helman, J.D., CFP
Houghton Rotary President 2005/06

recommendation.060905