

To whom it may concern:

John was my student in Managerial Accounting at Strayer University during the Fall Semester of 2004. He had excellent attendance and excelled as one of the top students in the class. John impressed me as a clear thinker, well versed and knowledgeable in the concepts of managerial accounting by the end of the quarter. John was a student who enjoyed accounting and demonstrated a keen interest in managerial/cost accounting. His dedication and commitment earned him the grade of "A".

John was an attentive and sharp student. He was eager to answer questions in class and to assist other students grasp the concepts who were more challenged.

I have no problem recommending John Racine for any work assignments involving Managerial/Cost Accounting practices or applications. Please feel free to call me or email me regarding John Racine if you need further information. I can be reached on 202-514-5582 office or at the following email address Theodore.kilby@usdoj.gov.

Sincerely,

Theodore M. Kilby, Jr. MPA, MBA, CFE, CGFM
Adjunct Professor of Accounting
Strayer University