

**Ultimate Resources, Inc.  
2176 Dunn Avenue  
Memphis, Tennessee 38114**

March 16, 1999

To Whom It May Concern:

Ultimate Resources has a contract with a subsidiary in Memphis of a large insurance company. Mr. Shirkant Devre provided sub-contracted Crystal Report programming for this project. Mr. Devre was given examples of reports needed by a reporting sub-system of a back office insurance system. Mr. Devre evaluated the data on the reports and the database design to determine the most likely source of the data for the reports. From this evaluation he developed report specifications. He then reviewed the specifications with the database administrator and application programmers to assure that he understood the reports and the source of the data.

Mr. Devre then created the reports in Crystal and consulted with us on how to interface the reports with our font-end tool. The database is MS SQL 7.0.

I found Mr. Devre to be intelligent, hard working and willing to learn. He is a self-starter.

If you have any questions feel free to contact me at (901) 743-4440 or e-mail [cbright@urinct.com](mailto:cbright@urinct.com)

Sincerely,



Charles H. Bright  
President