

October 8, 2007

To Whom It May Concern:

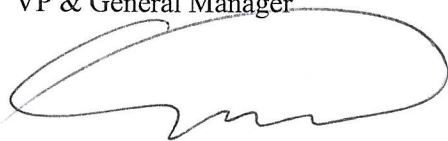
“Michael J. Mann Consulting” recently helped Plymouth Pharmaceuticals® and its division Loma Lux® through a difficult transition by consulting for us over several days to identify ways to improve the company. The unique thing about Mr. Mann is that, in addition to having a good grasp on identifying poor business practices and processes, he is able to pinpoint underlying issues, relationships, etc. These were not being considered in assessing the company’s day to day operations but were vital in assessing the big picture going forward.

Because of his recommendations our bottom line has improved remarkably. We highly recommend him for his ability to see both the obvious and hidden issues. If you have any questions regarding “Michael J. Mann Consulting”, please call me at 918-664-9882 x 102 or email me at miles@plymouthpharm.com.

Regards,



Miles Smith
VP & General Manager



Steven A. Smith, MD, FACP
President & CEO



Tropical Smoothie Café

eat better.  feel better.

July 28, 2008

I am the owner of a primarily family operated restaurant in Miami, Florida. As a new business owner, Mike Mann effectively analyzed our performance needs and offered customized solutions to address those needs. Mr. Mann provided invaluable guidance and insight to assist me in analyzing significant personnel and organizational issues that had the potential of affecting the success of my business. Mr. Mann was instrumental in helping me not only make the necessary tough decisions, but in following through on making the organizational changes that had to be made.

Mr. Mann displayed a high degree of integrity and professionalism, while balancing the compassion required due to the familial issues that were intertwined with the business.

I would highly recommend Mr. Mann's consulting services as he utilizes highly practical approaches to achieve the outstanding results needed to operate a streamlined, efficient business.

Should you have any questions, please do not hesitate to contact me at tsccdeerwood@aol.com.

Best regards,

Donnise A. DeSouza

Donnise A. DeSouza, Owner

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PATLON

AIRCRAFT & INDUSTRIES LIMITED

September 23, 2009

Patlon Aircraft & Industries Limited contracted Michael Mann to manage their Repair and Overhaul Division on an interim basis.

Prior to Michael's arrival, Patlon's R&O Division was experiencing five fundamental problems.

- Turnaround time for virtually every value added program was significantly extended
- Technician's allocation of time to billable jobs was well below budget
- Overall morale of the division was poor; staff was demoralized
- Technical skill sets were lacking in many areas
- Division was unprofitable

Michael was given free rein to run the division in any way he felt appropriate including changing policies, procedures and personnel if necessary. Within a month a number of changes were made in all three areas. Within three months there was a significant improvement in morale. Within six months the division was operating as a team and was profitable.

Michael's management skills and personality enabled him to motivate, encourage and effectively coach his staff. His staff were empowered and for the most part embraced this responsibility.

Michael's impact on Patlon's R&O division spread into all other areas of the company. It is fair to say that Michael had a positive impact on the attitude and productivity of all staff in the organization.

After nine months the company began a search for a permanent replacement for Michael. This candidate was hired in July of this year. Michael has spent the last six to eight weeks training and passing over the reins to Patlon's new R&O Manager.

I would highly recommend Michael for any similar type of assignment; not because we are related but because of his strong qualifications and proven success. I would be pleased to provide any additional information requested.

Patrick B. Mann
President

