March 25, 2001

Note To: Barry Dennis and Teresa Marshall

From: Mike Aker, U. S. Department of Housing and Urban Development, Departmental Enforcement Center, HO

Subject: Performance of Michael Nathans

As part of my duties, I serve as the administrator (GTR) for the contract between PWC and my office (C-OPC-21556). This contract was let to have PWC provide introductory and advanced financial analysis training to our analysts nationwide, as well as providing procedural desk guides, covering the subject matter, for all of our employees.

Having worked closely with Mr. Nathans for the past 18 months on this project, I have found that his tireless work ethic, organizational skills, professionalism and teaching abilities are unmatched. Mike has always there when I needed his expertise, information or assistance. In my opinion, he has gone above and beyond the call of duty on many occasions during my association with him. I am not alone in this office that feels this way about Mike. The course evaluations also bear this out, as well as the many positive comments that I have received from the course participants and my superiors. Quite simply, Mike has "made me look good", and made my job much easier. I cannot say that about **any** contractor that I have worked with in the past.

To further qualify my endorsement of Mike, this is the second letter that I have written on behalf of a contractor, with the first being to Robert Chamberlain of Mike's team. As the vast majority of my experiences with contractors have been less than positive. I only hope that, if needed, I will have the opportunity to work with Mike again.

It is also my hope that Mike is appreciated by PWC as much as he is in by me and my colleagues, as he and Rob are the reasons my office decided to expand and extend this contract.