

**Jim Moore**  
**P O Box 446**  
**Saraland, Alabama 36571**

Andy Ahern  
Ahern & Associates  
2198 E Camelback Rd  
Suite 210  
Phoenix, AZ 85016

March 30, 2009

Dear Andy and Staff,

I was first introduced to Ahern & Associates in the late ninety's by a cold call from one of your associates, asking me to sell my business. Since that time we have had a long and very rewarding relationship both professional and personal. Not only have I dealt with Andy as a seller, but also worked for him as a consultant. I have seen both sides of Andy Ahern the businessman and friend.

As the seller, I developed a business relationship with Andy and his staff, who were very professional in finding the right company to acquire my previous business. Real integrity was displayed by Andy and his staff and I found real professionalism in dealing with the process. Andy helped find just the right buyer, not just from a financial standpoint but from a business philosophy angle. Someone that could come in and continue our business much as it had been run in the past. It is a very traumatic process to sell a very prospering business after nurturing it for 23 years, but Andy found the right person to make me comfortable in doing just that. The right buyer to acquire my business gave me great peace of mind, in the most difficult of times.

Shortly after the selling of my business, I lost my wife to cancer; she had been my business partner and closest friend. With the selling of my business and loss of my wife I found myself unfulfilled, with lots of time on my hands and out of the blue, Andy called to offer me an opportunity to join his team to work as a business consultant to assist other trucking companies and owners thru these challenging economic times, that we are all facing as a nation. This was just what I needed at the time. Since then, we have developed a special relationship.

I have great respect for both Andy and his company, because of the way he sets high priorities for himself, as well as those he works with and for the Integrity, Character, Commitment and Passion that he displays.

I would highly recommend Ahern & Associates for any of your Transportation Needs, Mergers, Acquisitions, Consulting, Financial Planning, Safety, Systems and Programs to help your business grow and prosper.

Sincerely,

Former Owner and President  
S and M Transportation, Inc.