



July 8, 2008

Samson Chu
Joel Kestenberg
CareerAcademy.com, Inc
140 Kendrick St. Building A
Needham, MA 02494

Dear Samson and Joel,

New Horizons of Cedar Rapids is now facing the challenge of rebuilding our business after the recent floods in our city.

Words cannot adequately express our gratitude to your company for your immediate support. This catastrophe is a burden we must overcome, but your actions have helped to lighten the load.

The support of business partners like you during this difficult period is heartwarming. Please know we will not forget your kind gesture. We value the business relationship that has been build between New Horizons Computer Learning Center of Cedar Rapids Iowa and Career Academy.

Thank you again.

Sincerely,

A handwritten signature in cursive script that reads "Fondo J. Finley".

Fondo J. Finley
Vice President and General Manager