2205 First Ave. N. • Billings, MT 59101 • (406) 259-4886 • 248-7688

RAND'S
BILLINGS, MT

Dear Mel: Dec. 1st 2009

I am writing you this note so that you might share some year end thoughts with your team at Summers McNea.

Your company and your family of professionals has grown with Rand's over the last Thirty years and it seems that no matter what the challenge that your experience and professionalism has always provided us with a clear path that has saved us money, and has helped provided my small Montana company with the proper tools to make better decisions . Your firm has without question always has risen to whatever accounting, forecasting need that we have put before you, and 2009 was no exception.. We all need to take a deep breath for the coming year. I hope that all of your clients will appreciate the personal and professional services as much as Rand's

Ritch Rand Pres. MH

Rand's custom Hatters

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