

January 26, 2001

Mr. Jim George  
QMC Associates, Inc.  
18 Woodhill Drive  
Maplewood, NJ 07040

Dear Mr. George,

SUBJECT: CHERYL L. WILD

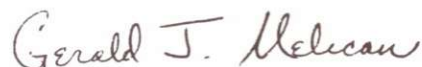
Dr. Cheryl Wild recently completed a consulting engagement with the American Institute of Certified Public Accountants (AICPA). The engagement was to review our current quality control procedures and help us design new procedures and documentation. We have instituted the new procedures to great effect and, further, the results have received extremely positive reviews from external auditing committees and several external statistical consultants. Dr. Wild contributed greatly to these positive results and her recommendations are being used to continually evaluate and improve our procedures.

As part of this engagement Dr. Wild worked closely with the staff to develop their problem solving skills and to apply these new skills to identify our greatest areas of need and to analyze our risks. The staff members have individually and collectively used these new problem-solving skills. The CPA Uniform Examination was administered in November and the new procedures were used to analyze and report scores. The data flow, statistical procedures and the data analyses are complex. During processing several data anomalies were encountered and the statistical assistants used their new skills to plan and use a course of action to isolate the problem. They explained the problem and the course of action to me and were able identify that the data that had been sent had been corrupted. They updated the procedures based on their understanding that any problem that may occur again should be documented along with the steps to take.

Dr. Wild's assistance in developing these problem-solving skills and an attitude of healthy skepticism are most appreciated and I have every faith in her knowledge of problem-solving techniques and her ability to train others as well as she trained my statistical staff.

Please call me should you need any further information.

Sincerely,



Gerald J. Melican  
Director Technical and Psychometric Development  
Examinations  
American Institute of Certified Public Accountants