



Glenn S. Lyon
President

June 17, 2008


RE: Letter of Reference

It is a great pleasure to write this recommendation letter for Kirk Palmer & Associates, Inc. I have worked with Kirk and his team for more than 20 years and they have been great partners to me whether representing me in my own job search or completing key executive searches with my previous and current employers including TJX Cos. and Finish Line.

Kirk and his team are aggressive on every assignment. They have the ability to identify individuals whose skills, background and personality fit within the job requirements and the company culture of organizations conducting an executive search. They are true professionals who handle our needs with the utmost respect, confidentiality, and integrity.

I am proud to have Kirk and his team working for my team.

Sincerely,



Glenn S. Lyon