

RATLIFF & ASSOCIATES, P.C.

Certified Public Accountants

March 14, 2009

Patti Malott
Upright Ministries
5507 Brownlee
Spring, Texas 77329

Dear Patti:

It is with great pleasure that I recommend Upright Ministries to churches and the religious organization community. As an auditor of over seventy-five churches, we have found that a general ledger designed by Upright results in less audit time (and fees) due to the classification of revenues and expenses for designated accounts and other design features that makes an easy conversion from internal reports to financial statements prepared in accordance with generally accepted accounting principles. Internal financial reports are meaningful and useful for the day to day management of cash flow and budget compliance.

We have also found the human resource policies designed by Upright to be comprehensive, up to date and in compliance with current regulations. Payroll files meet all audit requirements and are organized in a manner that also saves audit time.

I am sure the other services provided by Upright are of the highest quality and standards which reflects Patti's enthusiasm for excellence. It is indeed a pleasure to work with someone that approaches their work with a kingdom-minded motivation.

Very truly yours,
Ratliff & Associates, P.C.



By: John Ratliff, CPA