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February 26, 2008

Maria Sywulak
Director of Operations
BBB of Eastern PA
1608 Walnut Street
Philadelphia, PA 9103-5447

Dear Maria Sywulak:

We have not yet heard from you regarding our BBB Review Response letter sent on January 8, 2008. A response rate from the BBB that is excessively and consistently delayed is why I'm writing today to cancel our membership.

There seems to be a consistent and excessive time lapse between the time you receive a client concern, when we receive it from you, and when we get a confirmation of action. These consistent BBB delays causes greater client distress and requires us to devote additional resources to addressing concerns. We pride ourselves in excellent client service and impeccable business practices. This pattern of BBB related delays impedes our ability to provide speedy resolution to client concerns.

As you know, we have an excellent BBB report because of our complaint rate relative to our size, and our BBB report reflects that favorable complaint:size ratio. Although we do not object if our BBB report reflects that we have resigned as on February 26, 2008, we want to ensure that because we are resigning from the BBB, that BBB doesn't react by changing this favorable report, as we do not want to escalate on this matter.

In order to more quickly handle escalated client issues, we have established a direct contact here at ClientAdvocate@learningbygrace.org. Please refer any inquiries to this address.

Sincerely,



Howard Mandel
President
Learning By Grace, Inc.