



Certified Public Accountants
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November 10, 2010

Mr. John Ritzert
Audit Committee Chair
and the Audit Committee for
The SkillSource Group, Inc.
Ritzert and Leyton, P.C.
11350 Random Hills Road, Suite 400
Fairfax, VA 22030

Dear Mr. Ritzert and Members of the Audit Committee:

We have audited the financial statements of The SkillSource Group, Inc. (the Corporation) for the year ended June 30, 2010, and have issued our report thereon dated November 8, 2010. A copy of the financial statements, the OMB Circular A-133 report and the management letter for the year ended June 30, 2010 are enclosed. Please feel free to contact us if you have any questions regarding these documents. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 8, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Corporation are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2010. We noted no transactions entered into by The SkillSource Group, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and

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assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant sensitive estimates affecting the financial statements for the year ended June 30, 2010.

Disclosures in the Financial Statements

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no significant sensitive disclosures in the financial statements for the year ended June 30, 2010.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 8, 2010.

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Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to The SkillSource Group, Inc.’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

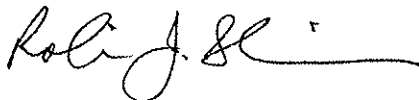
Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as The SkillSource Group, Inc.’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee, Board of Directors and management of The SkillSource Group, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

GOODMAN & COMPANY, LLP



Robin J. Skinner
Certified Public Accountant

cc: David A. Hunn
President and CEO