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To Whom It May Concern:

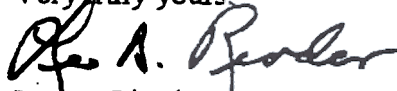
I am writing this letter in support of the UW-Whitewater College of Business and Economics request for additional funding for its Business and IT programs. In my role as tax managing partner of the Deloitte Tax business in Wisconsin, I know first hand of the need my business as well as countless others in the state have for high caliber business school graduates. My tax business as well as the other Deloitte businesses in the state of Wisconsin have been and will continue to grow at double digit rates. We hire more accounting graduates from UW-Whitewater than any other campus in the state. Over 20% of our Milwaukee office (consisting of over 400 professionals) are UW-Whitewater graduates. We hire Whitewater graduates because we can be assured of the quality, work ethic, and practical approach that these students take in the real world as a result of the education they received at Whitewater.

I have concerns about the sustainability of UW-Whitewater in terms of keeping up with the demand for graduates in the state. I know that without additional funding, the College of Business and Economics is considering reducing enrollments. Average class sizes in junior and senior level courses are already the highest in the University and possibly in the UW system. Many classes have in excess of fifty students per class. One of the reasons I have been able to be successful in my business career, is because of the great education I received in the accounting program at Whitewater. The class sizes then were much less than 50 and the level of attention paid to me and my fellow classmates made the real difference in our success. Additional funding is needed to reduce class size while continuing to attract and retain students as well as outstanding professors.

Ultimately, because Whitewater is one of the major suppliers of business professionals into the state's labor pool, any reduction of quality and or quantity will have a direct and negative impact on the state's economy. The continued success of my business is tied in a large part to being able to obtain the best and brightest students off campus. As Whitewater is my greatest source of employees, the continued growth and success of the Whitewater school of business is vital to the success of my business. I know the same can be said for many other businesses headquartered in Wisconsin.

In summary, I respectfully request that you provide an increase in support to the College of Business and Economics at UW-Whitewater in furtherance of the University's growth agenda.

Very truly yours,



Lee A. Riordan
Tax Managing Partner
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