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To Whom it May Concern:

During my tenure both as head of Sales, Marketing and Operations, and subsequently as CEO of GiftCertificates.com, Mike Andrews was a key member of my leadership team. He had management responsibility for all of our B2B sales, an approximately \$70MM business, with sales associates in our Omaha office and in each region of the United States. In addition to his sales expertise, I valued Mike as a trusted advisor on business issues and in assessing major strategic changes. He also became a good friend.

In his sales leadership role Mike led several important change initiatives, including: rebuilding the B2B senior enterprise sales team that was geographically dispersed throughout US, refining and implementing a new sales strategy--which included changes in sales process, sales territories, sales compensation, sales training, use of CRM and sales metrics—covering both internal and external sales staff, and integrating his function closely with our Marketing function.

Mike's strong sales leadership during a time of substantial change--we moved our headquarters from Seattle to Omaha during his tenure--enabled the business to remain strong during a period of stress. He played a significant role in our effort to restructure the business and was a key player in enabling approximately \$3MM in EBITDA growth and over \$1MM in annual cost savings.

Mike's personal attributes include: a passion for winning, high energy, integrity and hard work. He is a talented strategic, change agent and sales leader. I enjoyed working with Mike and have maintained a connection with him since our time working together because of my regard for his character.

Sincerely,

Timothy L. Barefield
COO
Pershing Square Capital Management

