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Re: Recommendation

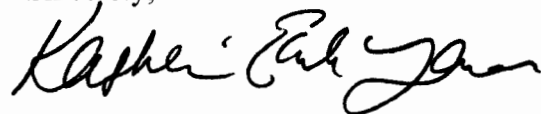
Dear Mr. Cohen:

I am writing to thank you for the extraordinary work you performed in the recent matter in which you served as an expert witness for our client, and to offer to serve as a recommendation for your services. You did an outstanding job in your extremely thorough analysis of the government's audit reports and in helping us understand them and their weaknesses. Your assistance during the testimony and cross-examination of the government's statistics experts was invaluable. Even more importantly, your testimony assisted the judge in understanding the extremely complex mathematical and statistical principles at issue in our case, and was critical to the judge's decision not to rely on and to completely disregard the audit reports prepared by the government's experts. You were a valuable member of the defense team in this case, and we greatly appreciate your assistance.

I would recommend your services to potential clients without hesitation. If there is ever a potential client who wishes to discuss our experience in working with you, please let them know they are free to contact me at 813-229-1118 or kyanes@kmf-law.com.

Again, thank you for your great work!

Sincerely,



Katherine Earle Yanes

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