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Elizabeth Shwiff
Shwiff, Levy & Polo, LLP
433 California Str., Ste. 1000
San Francisco, CA 94104

Dear Elizabeth:

Thank you for the outstanding litigation support you provided by analyzing my client's tax payment and audit history for 1993-1995. I know it was difficult to reconstruct and substantiate the financial transactions, especially when the financial files were incomplete and disorganized.

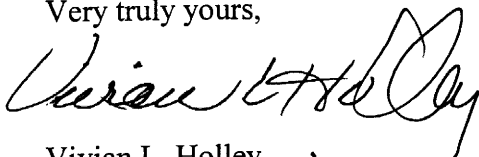
Your thorough tracing, analysis, and recommendations and your well written "opinion" letter has added so much to my client's defense and will go a long way in convincing the Judge to award my client the credits she is due for the various tax payments she made for that period. I think my client's position was greatly enhanced.

I especially appreciated your conscientious attention to detail and the efforts you made to discover the facts to support our legal theory. You went above and beyond what I expected, including contacting agencies to obtain missing historical information. I was pleased you took the time to communicate with me and keep me apprised of your findings. And, I was pleasantly surprised to receive a well organized binder containing all the materials you used, which gave me easy access to your exhibits.

And last, but not least, I was very impressed that you and your firm stuck to your estimate of your fees, even though the job took on a life of its own and became more complex as you delved further into the data.

If I can ever be of any service to you, please let me know, and please feel free to use my name as a reference. If you have other attorneys or clients who would like to contact me for a reference, please feel free to provide them with my name and number. It was a pleasure working with you.

Very truly yours,



Vivian L. Holley
Attorney at Law