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March 6, 2003

TO WHOM IT MAY CONCERN

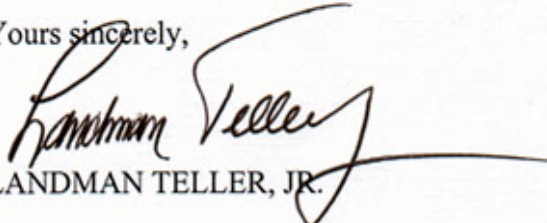
Our law firm has been involved in complex litigation regarding a divorce relating to valuations of assets involving a construction company business and real estate developer. We were referred by several attorneys to Don Stallings of Baird & Stallings for his assistance as an expert.

This particular case is one of the most complex with which we have been confronted. The owner of the construction company had created numerous limited partnerships and other entities in which to maneuver or manipulate his business for tax and other purposes. Sorting through the tangle of financial records and entities has been an immense job.

Don has demonstrated an astute awareness and ability to cut through the maze of problems and resolve the issues through diligence and tenacity. He has provided a detailed and intelligent analysis of the overall situation and has assisted us as attorneys to simplify the issues and arrive at realistic values on assets.

We highly recommend Don as an expert evaluator and CPA.

Yours sincerely,

  
LANDMAN TELLER, JR.

LTjr/as

Ltr re. Don Stallings (00111076.WPD,1)