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August 12, 2005
Mark Russell
Kaulkin Ginsberg Company
8120 Woodmont Avenue, Suite 700
Bethesda, Maryland 20814

Dear Mark,

It is with great pleasure that I write this letter of recommendation for the Kaulkin Ginsberg Company. You have an excellent team that truly understands the M&A world.

When AlaTax first came to you, we weren't exactly sure what we needed to do. We knew that we wanted to grow our company above and beyond our organic growth, but were unsure of whether acquiring other companies or being acquired made the most sense. We also were unclear as where to start. The efforts we had made before engaging you had proved to be fruitless.

In short order, you helped us define an objective and quickly get an implementation plan in place. Your identification process for likely acquirees was efficient and thorough. I was also extremely pleased at how well you got to know our company. Your due diligence on our company definitely paid off for all of us.

In addition, I appreciated your keeping with your commitments that you made along the way. I look forward to working again with you in the future.

Sincerely yours,

A handwritten signature in black ink that reads "Kennon Walthall". The signature is written in a cursive, flowing style.

President