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To Whom It May Concern:

My firm has had the opportunity to work with Dennis Shogren on a number of different cases. We have retained his services to assist our office with our clients' varied accounting needs.

In a complex trust litigation matter, Mr. Shogren performed an accounting review of multiple trusts over multiple years. He served as an expert witness regarding the improper administration and inequitable distribution to beneficiaries. His analysis showed the improper timing of investments and losses incurred during the investment period. This analysis and subsequent testimony allowed for a substantial recovery by my client.

In another complex litigation case, Mr. Shogren performed a forensic accounting from one party's inadequate records and compared those records to the nearly pristine records of the opposing party. This work assisted the attorneys with reducing the trial time by a number of days.

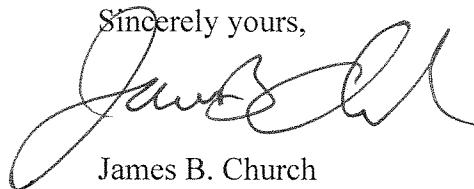
I have recommended Shogren & Associates to other attorneys for accounting review in other complex cases including a partnership dissolution dispute and marital dissolution matters.

Additionally, Mr. Shogren has prepared personal and fiduciary taxes for our clients.

I have personally found Dennis Shogren to be professional and competent in the matters in which he has worked. He has been a pleasure to work with, bringing his attention to detail to every project. His communication and people skills are excellent. He has assisted in the management of our cases with some very innovative ideas and input.

I highly recommend Mr. Shogren for professional accounting matters that your firm or company may be dealing with in the future.

Sincerely yours,



James B. Church
Attorney at Law

JBC/cdl