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May 5, 2016

Thomas N. Dufek, CPA and President
Dufek & Associates
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Dear Tom:

I am delighted to recount our law firm's beneficial experiences with Dufek & Associates.

You just may recall several instances where you were able to direct clients to us toward the end of avoiding multiple missteps in their estate, financial and closely held business planning.

Further, you continuously exhibited the skill of relating the reality of the situations giving rise to the adverse consequences facing our mutual clients in language which the lay business person could understand and then act upon.

I might also add your expertise in cutting to the heart of the issues when dealing with lenders of various stripes as well as casting oil upon the unsettled waters often so distracting and unnerving between and among business partners.

Wishing you every continued success; we remain

Very truly yours,

MUNLEY & MEADE PLLC

By


James G. Meade

JGM:dg