

**CORR
CRONIN
MICHELSON
BAUMGARDNER &
PREECE LLP**

MARY J. MORAN
Office Administrator

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October 24, 2007

To Whom It May Concern

Re: Wilka Michaelson and Michaelson Consulting

As the office administrator at Corr Cronin Michelson Baumgardner & Preece, I have had the privilege of working with Wilka Michaelson of Michaelson Consulting for over eight years. Our working relationship started back in February of 1999 as a result of the dissolution of the law firm of Bogle & Gates. After the dissolution, six partners from Bogle formed a new partnership and hired additional staff to start their new law firm. Since none of us had prior experience with starting a new firm, we contacted Michaelson Consulting to assist us with the training and setup of the firm.

Wilka Michaelson has extensive knowledge in law office bookkeeping, all Tabs3 products, as well as firm management functions. I originally started with Corr Cronin as a legal secretary and office administrator in training. I had no prior experience with accounting, bookkeeping, or firm management. Wilka not only took on the task of setting up our accounting and billing systems, she also trained me on all these new systems and provided important guidance to enable me to perform all aspects of firm administration. This was a big undertaking, but with Wilka's patience, excellent training skills and knowledge base, she managed to make this new transition a very positive one. I am now the firm administrator for a 19 attorney firm with 18 employees, and I still utilize the services of Michaelson Consulting for bookkeeping, administration and Tabs3 support.

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Without reservation, I would highly recommend Wilka Michaelson and Michaelson Consulting and would be happy to talk with you personally about the level of service they provide.

Very truly yours,

CORR CRONIN MICHELSON
BAUMGARDNER & PREECE LLP

A handwritten signature in black ink that reads "Mary J. Moran". The signature is written in a cursive style with a large, prominent "M" and "J".

Mary J. Moran