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January 23, 2013

Stephen D. Shusterman, Esq.
Attorney at Law
541 E. Main Street
Rock Hill, South Carolina 29730

Re: Jim Turner of Turner Business Appraisers

Dear Mr. Shusterman:

I have been asked to write a letter of recommendation for Jim Turner. Mr. Turner served as an auditor and expert witness in a property tax discovery case that we had before the North Carolina Property Tax Commission two years ago. Mr. Turner did a thorough job on his audit and is a precise and firm witness. Not only did the Property Tax Commission rule in the County's favor in the full amount due, but the North Carolina Court of Appeals affirmed that decision.

I recommend Mr. Turner for consideration for additional auditing and testifying assignments without qualification. If I can be of further assistance, please call me directly at (919) 890-4168.

With best wishes,

Sincerely,

A handwritten signature in black ink, appearing to read 'C. Meeker', written over a horizontal line.

Charles C. Meeker

CCM:act

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Brian W. Batton, Esq.
January 23, 2013
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bcc: - Jim Turner