



Cabarrus County Assessor's Office

May 11, 2005

To: Orange County Tax Administrator, Mr. John Smith
Re: Turner Business Appraisers, Inc.

My experience over the last year and a half has been very rewarding in terms of working with Jim Turner. He has helped augment our in house audit program by successfully delivering results of many audits of our local businesses.

His work papers are concise and flow logically. We have discussed our approaches to auditing, and are in sync with issues like real vs. personal items, leasehold improvements vs. features identified on the relevant business real estate card, materiality, etc. He is proactive and advises me when he foresees issues unfolding that I need to be briefed about.

Without reservation, I would recommend Jim Turner's services. Feel free to call me at 704-920-2433 should you wish to discuss further.

Respectfully,

Bill Kouri,
Audit/ Business Personal Property Manager

Cabarrus County Assessor's Office
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