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Admitted in Wyoming and Nevada

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To whom it may concern:

I am an attorney, licensed in Wyoming since 2005 and in Nevada since 1978. I have had the pleasure of knowing and working with Gary Couillard since about 1980 when I was a Nevada deputy attorney general with the State Public Service Commission. Over the years since then I have worked with Mr. Couillard in several different litigation matters.

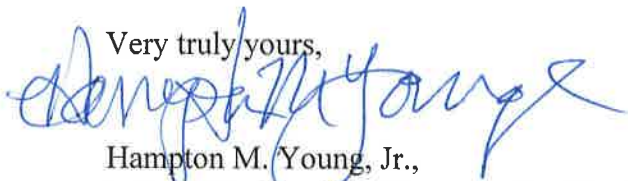
Mr. Couillard is a Certified Public Accountant practicing as a forensic accountant. His expertise as a forensic accountant is second to none. He is professional and very personable with superb communication skills.

In my mind two of most important aspects of expert witness consultation are the level of expertise and the ability to convey that expertise in an understandable manner. Based upon that, Mr. Couillard could be an Ivy League professor.

During the years I have worked with Mr. Couillard, he has consistently demonstrated all of these qualities and more, and I heartily endorse him for any forensic accounting work.

I regularly receive unsolicited praise from clients commending his outstanding level of service, professionalism and follow-through. He is organized. He is diligent. He is a dedicated, hardworking professional. He has my highest recommendation, and I would be happy to furnish more details if requested.

Very truly yours,



Hampton M. Young, Jr.,
Nevada Bar No. 11 • Wyoming Bar No. 6-3672