



McIntosh

August 8, 2014

David L. Sobel

M. Catherine Coulter

Sobel & Erwin, P.L.L.C.

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I would like to pass on a hearty word of thanks and appreciation for the great professional service we have received from you and your firm, Sobel & Erwin, PLLC. We had never dealt with immigration law previously so we did not know what to expect, however we did receive help quickly, as time was of the essence, and The filings and work was carried out in a very professional manner.

I would recommend the David, Catherine and the firm of Sobel & Erwin PLLC to help anyone with the area of immigration law. I don't know that you could get better assistance.

Sincerely,

Marvin D Krueger CPA

Chief financial Officer