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Mr. Dan Dennis
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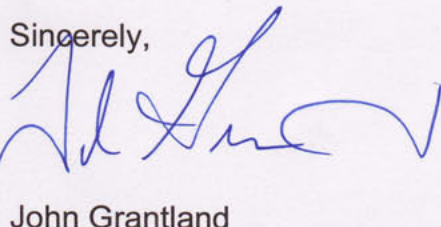
Dear Mr. Dennis,

On behalf of Murphy & Grantland, P.A., I would like to personally commend you on the professional level of expert witness services provided for several cases which Dennis Corporation handled recently. During these cases, you informed us of the engineering facts which helped us to formulate a successful defense. You also provided sound engineering judgments and a common sense approach to the matters encountered in these cases.

Our clients have also been extremely satisfied with the competence and insight you offered as an expert witness on several of our cases.

We greatly appreciate the hard work you put forth while working with us and look forward to working with you in the future.

Sincerely,



John Grantland
Attorney at Law
Murphy & Grantland, P.A.