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To Whom It May Concern:

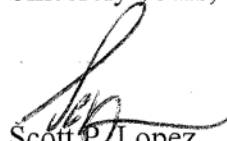
Andrea Graveline has been our accountant-controller for the past 6+ years beginning in 2003. As controller, Andrea runs the accounting function for The Law Office of Scott P. Lopez, a small law firm, and reports directly to me. Andrea has greatly assisted the firm by managing the general bookkeeping functions performed by my staff, supervising accounts receivable and accounts payable, and overseeing state and federal tax filings.

I am happy to write this recommendation for Andrea because I am very grateful for her contributions to my firm and very confident that she has the intelligence, professional work ethic and communications skills to add value wherever she works. She is extremely reliable and a very careful worker with great attention to detail. I rely on and trust Andrea with every aspect of the accounting functions at my firm.

Andrea goes above and beyond what is expected of her and she always has the best interests of the firm in mind on both a personal and professional level. Andrea will be an asset to any business organization that is in need of her services.

Please do not hesitate to contact me should you have any questions.

Sincerely yours,



Scott P. Lopez