

WIDETT AND MCCARTHY, P.C.

IRVING WIDETT
(1913-1992)

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To Whom It May Concern

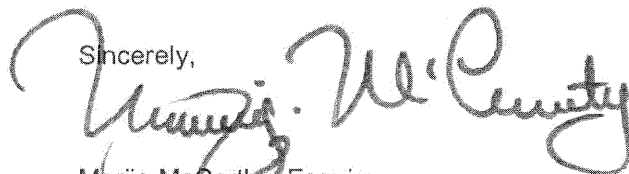
I have the great good fortune to be a client of Andrea Graveline, of Marathon Management Ltd. in one capacity or another since 1989. Since May of 1995, Andrea has assisted Widett and McCarthy, P.C., a small business law firm, by managing the business and financial aspects of the firm from general bookkeeping to supervising accounts receivable and accounts payable to producing internal financial statements to overseeing state and federal tax filings. Our relationship pre-dates the formation of my firm since Andrea was the accountant for my previous firm, a mid-sized Boston law firm, since 1989.

Andrea is also my personal accountant and supervises the personal tax filings for my family, as well. I have often said, and meant, that I would trust Andrea with any aspect of my personal or professional needs. She has been my strong right hand as my brand new law firm established itself in Newton, working with me on innumerable start-up tasks such as equipment purchases and leases; choosing a payroll provider; reviewing and making recommendations on our business insurance coverages; researching and making recommendations on various telecommunications providers; and generally tracking expenses and providing value by saving the firm money, while not sacrificing quality.

As a small business lawyer, my clients often look to me for professional referrals and I have, with confidence and pride, recommended Andrea to clients to whom she has provided the same superior, caring service and attention to detail that she provides to Widett and McCarthy. The feedback from clients has always been rewarding and satisfactory as Andrea joins a client's team rather than simply providing outside accounting services, an important distinction to entrepreneurs.

I would be delighted to add specificity to my recommendation, should a reader find it helpful.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Marijo McCarthy', with a stylized flourish at the end.

Marijo McCarthy, Esquire