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TO WHOM IT MAY CONCERN:

I highly and enthusiastically recommend Virginia "Ginger" Korcal for performance of legal, paralegal, accounting, and other business needs. I have known Ginger for over 35 years, and I have worked with Ginger in various capacities. Ginger is skilled, diligent, honest, and would be an asset to anyone.

Please feel free to call me if you would like to further discuss Ginger's qualifications and character.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sid A. Horwitz', written over a horizontal line.

Sid A. Horwitz