

July 6, 2006

Richard Culp

806 Shannon Avenue

Cuyahoga Falls, Ohio 44221-5041

Dear Mr. Culp,

I'm writing to commend you on the remarkable job you did representing me in my case against the Internal Revenue Service (I.R.S.). With your guidance, I was able to fight what can only be described as insurmountable odds and WIN!

My ex-spouse had embezzled \$103,000 from her employer and given that money to her mother. When we filed a joint return that year, I was not aware of the embezzlement. Eventually, it came to light and my ex-spouse was convicted of the crime. The I.R.S. claimed that since we filed a joint return and since I was still married to her, I was equally responsible for the taxes owed on the \$103,000. I felt that since she had stolen the money, she should be responsible for paying the taxes on it. I did nothing wrong. According to the I.R.S., it didn't matter that I had no knowledge of the theft at the time or where the money had gone. It seemed that previous case law only backed up what the I.R.S. was saying and tax attorneys we consulted, stated I was responsible and had no case.

Although two tax lawyers, one of whom was a retired I.R.S. appeals attorney, stated that defeat was imminent, you agreed to take my case. Your tenacity, efficiency, and strategic planning were nothing less than incredible. Even when we all were questioning whether or not the fight should go on, you kept the gloves on and went out for the next round. When the final bell rang, the I.R.S. found me to be an innocent spouse and we proved everyone who had doubted us, wrong.

Let this letter serve as a letter of recommendation for you. If any prospective clients would like to contact me directly, that will be fine. Again, I truly appreciate the fine services you provided me.

Sincerely,

Michael _____