

MERLIN

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May 21, 2007

Re: Barry Banther
Banther Consulting
1708 Gulf Beach Blvd.
Tarpon Springs, FL 34689

To whom it may concern:

I have been asked by Barry Banther of Banther Consulting to provide a letter of reference with respect to the consulting services Mr. Banther has performed for Merlin Law Group.

In particular, Mr. Banther always provided professional and timely services to the firm with respect to human resources and management consulting. In particular, Mr. Banther provided workshops to firm employees on communication skills, he counseled individual employees on specific communication methods for troubled relationships with other co-workers, he introduced the firm to assessing personality profiles and testing of the employees, and he personally advised me on firm management issues after my partnership with my former partner dissolved. His work directly contributed to the growth of my firm.

Mr. Banther is a highly qualified consultant and professional speaker and I would recommend his services to other companies that are seeking to provide a more comfortable and effective working environment for its employees. If there is any further information that is needed, please do not hesitate to contact me.

Yours very truly,



William F. Merlin, Jr., Esquire

WFMjr/tb