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March 30, 2010

Arthur J. Berry  
Arthur Berry & Company  
960 Broadway Avenue, Suite 450  
Boise, Idaho 83706

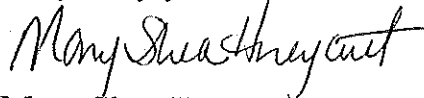
Re: 6<sup>th</sup> District Family Law Section Meeting  
March 24, 2010

Dear Art:

I wanted to thank you for the excellent presentation you gave our Family Law section last week. We appreciated your explanation of the various methods of business valuation favored and not favored by the courts, and your insight on questions lawyers should be asking experts in this area. We also appreciated your analysis on recent developments in Idaho family law regarding professional goodwill.

I think it is always helpful when an expert witness speaks the same language as the attorney who hires him. I know that I will keep your information handy for future reference, as I am sure my colleagues will do as well. I look forward to working with you sometime again.

Very truly yours,



Mary Shea Huneycutt  
Acting Chair,  
6<sup>th</sup> District Family Law Section