

MESERVE, MUMPER & HUGHES LLP

ORANGE COUNTY OFFICE
18881 VON KARMAN AVENUE
SUITE 1500
IRVINE, CALIFORNIA 92612-1592

TELEPHONE (949) 474-8995
FACSIMILE (949) 975-1065

SAN DIEGO OFFICE
750 "B" STREET
SUITE 2200
SAN DIEGO, CALIFORNIA 92101

TELEPHONE (619) 237-0500
FACSIMILE (619) 237-0073

300 SOUTH GRAND AVENUE
24TH FLOOR
LOS ANGELES, CALIFORNIA 90071-3185

TELEPHONE (213) 620-0300
FACSIMILE (213) 625-1930

EDWIN A. MESERVE
(1963 - 1955)

SHIRLEY E. MESERVE
(1989 - 1959)

HEWLINGS MUMPER
(1989 - 1966)

CLIFFORD E. HUGHES
(1994 - 1981)

J. ROBERT MESERVE
(1976 - 1997)

OUR REF. NO.
88880-114

E-MAIL: BVONBEHREN@MMHLLP.COM

December 22, 2003

Re: Letter of Recommendation Regarding Arthur Berry & Company

To Whom It May Concern:

I had the distinct pleasure of working with Art Berry, and his company, Arthur Berry & Company, over the course of the past two years. Art Berry was retained by my firm as an expert witness in a complex business dispute, wherein he provided expert services and testimony regarding the valuation of a privately held company engaged in the software business for the health care industry. The issues presented were complex, and the documentation and factual circumstances surrounding this engagement gave rise to numerous challenges. Mr. Berry assisted counsel in strategic planning and the development of a valuation model, and prepared a written report which was used during the course of the litigation pending in the United States District Court for the District of Idaho. Art also testified during his deposition and at trial in the matter.

During the initial stages of this engagement, Art demonstrated a willingness to educate himself regarding a complex subject matter, conducted independent research in order to learn more about the industry and this particular business, and provided substantial assistance to counsel on the relevant issues. He is not only highly intelligent and analytical, but displayed common sense in his approach to the issues and the explanation of his work and opinions.

Art prepared a very impressive and lengthy written report as required by the Federal Rules of Civil Procedure. He was extremely well prepared during his deposition, and effectively supported his opinions and analysis under cross-

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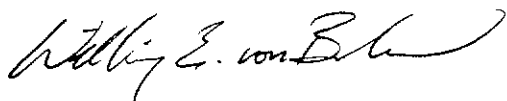
examination conducted by very skilled attorneys. He was also helpful in identifying areas of weakness in the opposition's experts' reports.

Although Art's pre-trial work was impressive and effective, such work product paled in comparison to his performance at trial. Art was very well prepared, authoritative and extremely credible at trial. He engaged the jury and won them over with his down to earth presentation. He displayed an aura of confidence, without appearing arrogant when testifying. On cross-examination, he demonstrated wit and tenacity, and was so effective that opposing counsel chose to discontinue the cross-examination earlier than anticipated to avoid further damage to their case.

If I have any future need for an expert witness in the area of business appraisal or evaluations, I would not hesitate to retain Art Berry. He is a knowledgeable and skilled expert, and his fees were fair and reasonable for the services provided. It was a pleasure to work with him.

I would be happy to provide any further information regarding my experience with Art Berry to any counsel interested in retaining his services. If you would like to discuss this further you may contact me at (213) 576-1480

Very truly yours,



William E. von Behren
of MESERVE, MUMPER & HUGHES LLP

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