



SEAN B. CROTTY
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November 26, 2012

VIA E-MAIL : mlipis@lipisconsulting.com

Mr. Mark R. Lipis
President
Lipis Consulting, Inc.
1355 Westwood Boulevard
Suite 208
Los Angeles, California 90024

Re: Lipis Consulting, Inc.

I presented Lipis Consulting with an extremely complex assignment under brutally short deadlines. You accepted the challenge, and your team delivered. You presented a comprehensive expert report detailing the past and future compensation damages my client experienced as a result of his alleged retaliatory discharge. Your report included analysis of short-term and long-term incentive plans, equity plans, benefit plans and the effects of an intervening spin-off of half the company. I have no doubt that your report and masterful deposition testimony contributed significantly to the successful resolution of the case.

Thank you again for a job well done!

Sincerely,

A handwritten signature in black ink, appearing to read 'Sean B. Crotty', with a long horizontal flourish extending to the right.

Sean B. Crotty

SBC/dda