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To Whom It May Concern:

My name is Arch C. McColl, III (see [www.McColl-law.com](http://www.McColl-law.com) for my background). I have practiced criminal law for over 40 years, litigating cases in federal and state courts throughout Texas, 14 other states and Washington, D.C. I have also co-authored the treatise Erisman's Reversible Errors in Texas Criminal Cases, widely used among prosecutors, judges and defense attorneys.

Over the past ten years, I have engaged Barry Tenenholtz on several white-collar tax and financial cases requiring expert testimony, forensic examinations and presentations to Assistant United States Attorneys ("AUSA"). In fact, an opposing AUSA commented to me that Barry Tenenholtz did A+ work in a case where we were successful in avoiding an indictment for our client. Below are some of the cases we have worked on together.

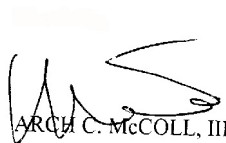
- 1) Income Tax Evasion – Client failed to pay income taxes on over \$478,000 of under reported income, resulting in unpaid taxes, interest and penalties exceeding \$300,000. Corrected the prior years' returns, presented case to the AUSA and three IRS Criminal Investigation Division agents. AUSA accepted the returns and agreed not to prosecute.**
- 2) Bankruptcy Fraud – Client failed to answer Statement of Financial Affairs properly, leading to investigation by AUSA for bankruptcy fraud. Presented written arguments explaining how the incorrect filing did not harm creditors, and that the prosecutor was in error believing that the client concealed assets. Prosecutor agreed to terminate the investigation.**
- 3) Non-Payment of Personal Income Tax – Houston medical doctor failed to pay income taxes for five years, totaling over \$1,000,000. Rebuilt financial records and tax returns, sending all data directly to the AUSA and two IRS Criminal Investigation Division Agents, with taxpayer remitting the unpaid taxes. Federal grand jury terminated on grounds that fanatical tax protestors and tax professionals had unduly influenced the taxpayer by advising him on structuring multiple trusts and avoiding payment of taxes on his income from several clinics.**

- 4) Failure to Pay \$43,000 in personal income taxes – Contractor with federal government in Iraq had hoarded cash in the amount of \$186,000, on which he failed to pay any income tax. Amended the returns and taxpayer paid the tax; federal grand jury terminated without charges being filed based on a good faith misunderstanding of the law.
- 5) Murder for Hire / Embezzlement of Client Funds – Hired as a forensic accountant on current case involving a CPA who allegedly hired a hit man to kill his wife, and during a three-year period allegedly embezzled over \$30 million. Hired by client's attorney to track the flow of funds from the client's accounts. Client settled out of court regarding the embezzlement matter.
- 6) Unreported Income by Restaurant Owner – In a current case involving Homeland Security, Department of Labor and the IRS, hired as forensic and tax accountant to review records for determination of potential under reported income and other potential tax issues. Attorneys and myself have presented findings to prosecutor and seven IRS Criminal Investigation Agents. Outcome is still pending.
- 7) Investigation by Protective Services for the Elderly – Conducted a forensic examination of bank records of a wealthy elderly woman to determine if caretaker was misappropriating funds. Presented results to the woman and attorney which illustrated that the woman was aware of all expenditures.

Barry Tenenholtz has a rare combination of skills that have made him an extremely effective advocate and expert for my clients. His experience in tax, accounting and business operations, as well as his excellent communication skills, have been paramount to our success. In criminal cases, this expertise is critical for the defense of my clients; it is the ammunition I need to keep my clients out of the penitentiary.

I highly recommend that you consider Barry Tenenholtz when you have the need for an expert with Mr. Tenenholtz' skills. I am confident you and your clients will benefit from his professionalism and skills.

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