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To Whom it May Concern:

I am a trial attorney practicing in New York, New York. Recently, Mr. Tim Scala was retained by my office to testify as an expert witness in the United States District Court for the Southern District of New York. The case was a criminal matter involving the following issues:

- Foreign Exchange Trading
- Foreign Exchange institutional Market Practices
- Trader Abuse
- Fraud
- Other related issues

Mr. Scala was qualified as an expert and testified in the jury trial before Judge Alvin K. Hellerstein. He was cross-examined by federal prosecutors from the United States Attorney's Office. Mr. Scala's testimony was invaluable to the case. He was knowledgeable, articulate and persuasive. I recommend his services without reservation.

Sincerely,

STEVEN B. ROSS