

Claiborne Capital Group

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December 5, 2006

2006 SBA Financial Services Champion Award
Support Letter for Dennis Piper

Dear Sir or Madam:

In August, 2005, I re-located my financial services and investment business to the Pittsburgh area from Connecticut. With this re-location came a series of complex tax and accounting issues arising from hedge fund and investment management transactions that I had undertaken in the years prior to my move from the Northeast. In short, I needed serious accounting help and, I admit, hand-holding from someone who could provide me with attentive professional service and expertise. I am delighted to report that Dennis Piper was exactly the person to provide me with all that I needed and then some.

I strongly support Dennis for the 2006 SBA Financial Services Champion Award. If this honor is meant to recognize diligence, professionalism and a "can-do" attitude combined with complete devotion to integrity, you will be hard-pressed to best Dennis Piper. In the course of a few short months, Dennis was able to understand and execute all of my accounting and tax preparation needs. He did this with intelligence and with no disruption to the normal course of my business affairs. He thereby made my transition to the Pittsburgh area seamless and painless.

I am enthusiastic that you are considering Dennis for this award. I think he represents the financial services industry of this area of the country admirably. If you have any additional questions or requests for information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'KB', with a long horizontal line extending to the right.

Kevin Becker