

STEVEN L. SMITH
614.628.4424
ssmith@slk-law.com

April 30, 2012

To Whom It May Concern:

Re: Michael Dorsett
President, Portfolio Performance, LLC

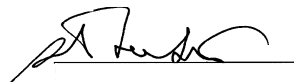
Dear Sir or Madam:

This letter is written on behalf of Michael Dorsett. It has been my privilege and honor to work with Mr. Dorsett over a period of approximately 7 years.

Mr. Dorsett is a deeply experienced and extremely motivated financial executive. His depth of experience is remarkable. His integrity and judgment are second to none.

I have represented various financial entities over the course of my career as an attorney. Mr. Dorsett is the most outstanding financial executive that I have met in almost 40 years of practicing law. I would be glad to discuss this with you further if you wish to telephone me.

Very truly yours,



Steven Lee Smith

SLS/nmr