March 6, 2015

To whom it may concern:

I am the Managing Editor of The National Underwriter Company, a publisher of tax research materials for accountants, lawyers and financial professionals. In my position, I have worked with Irwin Katz for about two years.

He has co-authored one of our flagship tax titles, *Tools and Techniques of Income Tax Planning*, and has worked as a contract author for us on numerous projects involving many different facets of tax law, particularly as it relates to small business advisors and retirement planning professionals.

Irwin has always completed his work on time and has far exceeded our expectations on every one of his projects. He has the unusual ability to take complex concepts and explain them in a way that any layman can understand. I wish I had more authors like him. He is a great communicator and has a real love of the subject matter and I know he looks at his writing as a form of teaching and not just a commercial endeavor. He works well with all levels of the staff here and he gets along well with everyone I have ever seen work with him.

I would think he would be an excellent addition to a teaching staff at a university in courses on taxation and/or accounting and recommend him highly based upon the job description that was given to me.

Regards,

Richard Cline