

October 29<sup>th</sup>, 2021

Subject: Recommendation for Walker & Armstrong

To Whom It May Concern:

I am writing to recommend Walker & Armstrong. Their firm has been exceptional in its professionalism, technical knowledge, communication skills, and response time. As the Managing Principal of Economic Incentives Advisory Group (EIAG), I appreciate that our firm can rely on and continue to refer Walker & Armstrong to our clients.

Our firm, EIAG, specializes in assisting clients in the negotiation and compliance-administration of various and complex economic incentives nationwide. We have a practice group dedicated to managing Arizona's Qualified Facility Tax Credit program. This specific program in Arizona requires for a CPA-prepared "Managed Review" independent of the client, EIAG and our clients' accounting firm. We have carefully selected Walker & Armstrong to work with our clients. We have found Walker & Armstrong to be well-versed in the specifics of this incentive program in conjunction with the required independent accountant's review, testing, and report preparation.

As we manage the day-to-day requirements of the program for our clients, we know that we can count on Walker & Armstrong to perform the Managed Review portion of the process efficiently and effectively and with complete respect to our clients and their schedules.

Working with Walker & Armstrong is pleasure and would highly recommend them.

Very truly yours,

Bryant W. Colman

Bryant W. Colman Managing Principal EIAG

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