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To Whom It May Concern:

I have had the pleasure of working with 180 Consulting for over three years. They have been helpful to us in dealing with better understanding the procurement process and providing us access to discuss issues and opportunities that are important to us. There key principles we work with on a day to day basis, Lisa Aaron and Danny Jordan are professional, courteous and responsive to me and my fellow professionals. Their insight is on point and helpful.

If you would have any specific questions on my experience with 180, please do not hesitate to contact me directly.

Very truly yours,

KPMG LLP

David L. Dennis
National Lead Advisory Partner for
State & Local Government Sector