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September 6, 2013

To Whom It May Concern

RE: In Reference to Iain Stamp

I have had the pleasure of working with Mr. Iain Stamp and members of his staff since 2005. We continue to work with Mr. Stamp today on a variety of structure and financing opportunities related to insurance markets. Mr. Stamp has utilized our actuarial expertise to validate various platforms for investment in the US secondary market and to value assets obtained under such platforms. As experts in these markets, we have provided actuarial guidance on a variety of issues which Mr. Stamp has used to fortify structures in the interest of creating sound, performance based platforms.

We have found Mr. Stamp to be very knowledgeable in regard to insurance with specific expertise in structures and opportunity for investment in insurance products. Mr. Stamp has shown an aptitude in developing concepts and connections to enhance opportunities and was successful in obtaining approval for a sophisticated Irish investment structure wherein a life settlement fund was launched. We have judged all dealings with Mr. Stamp and companies he has directed to be fair and have no hesitancy in recommending him as a resource. As stated earlier, Mr. Stamp continues to be a valued client of Lewis & Ellis.

Lewis & Ellis is a professional actuarial firm providing actuarial consulting services to the insurance and life settlement industries. We were founded in the US in 1968 and today, have offices in Kansas City, Dallas, Baltimore, Oklahoma City and London with 25 Fellows of the Society of Actuaries in the US and 3 Fellows of the Institute of Actuaries in the UK. We provide services to insurance companies, US Federal Government agencies, multiple US state insurance departments and a host of insurance related third parties. Our actuarial expertise covers all facets of insurance operations including life, annuity, health and property casualty.

Sincerely,

A handwritten signature in black ink that reads 'Roger K. Annin'.

Roger K. Annin, FIA, FSA, MAAA  
Senior Vice President and Principal