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January 9, 2017

Business Record 100 SW 4th St Des Moines, IA 50309

RE: Nomination for Sahan Totagamuwa for Forty under 40

To whom it may concern,

Please accept my strong endorsement of Sahan Totagamuwa to be Business Records 18th annual Forty under 40. Sahan started as an intern with ClfitonLarsonAllen, LLP ("CLA") in their West Des Moines office, and upon graduation from Drake University began full-time employment in 2002. CLA had an opportunity for Sahan in their Milwaukee office so Sahan and his wife Krista moved to Milwaukee and spent five years in that office. Five years and two children later the family decided to move back to Iowa, back to their roots.

Sahan is a licensed Certified Public Accountant (CPA) in Iowa, Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants and Certified Fraud Examiner (CFE) by the Association of Certified Fraud Examiners. Sahan has served on the American Institute of Certified Public Accountants (AICPA) Case Law Study Task Force, and is also the "ABV Champion" for the State of Iowa. Sahan attended the Leadership Academy in 2015 and now serves on its Advisory Committee.

CliftonLarsonAllen, LLP has offices throughout the United States and Sahan serves on a team of eight people ranging from 25 – 37 on the Young Entrepreneur Team ("YET") providing insight to our Firm management team on the future of our services to our clients and what we should be doing to fulfill our promise to our people. Sahan was recently advanced to be a Principal with our Firm. This is just another measure of his leadership qualities.

Sahan is an enterprising leader within our community and our Firm. He works in Special Advisory Services within the Firm providing clients guidance on managing risk, driving business performance, and achieving business goals. He is also involved in business valuation, forensic analysis and litigation support consulting with our clients. He takes the time within our organization to mentor and train our young staff and is always available to be there for our staff whether it is to encourage or help them through difficult issues.

I have worked with Sahan for fifteen years and know his family and the values he ascribes to and teaches his children. He is truly going places within our Community and our Firm and continues to demonstrate integrity and leadership in all that he does.

I highly recommend him to be included in the 40 under 40.

Sincerely

Ronald E. Nielsen

CPA/ABV/CFF/CGMA, ASA, CFE, CVA