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MANAGEMENT SERVICES, LLC

400 LOCUST STREET, SUITE 790 DES MOINES, IA 50309

TEL (515) 244-2622 FAX (515) 244-2742

www.bhmanagement.com

January 11, 2017

James A. Beal RSM US LLP 400 Locust, Suite 640 Des Moines, IA 50309

RE:

Jaci Dammeier, 40 under 40 nomination

Dear Jim:

Thank you for asking me to provide a letter of recommendation for Jaci Dammeier for the Des Moines 40 under 40. We have had the opportunity, as you know, to work with Jaci on the audit for our real estate management company and our fund investments. Through this process, we have developed enormous respect for her dedication to our success, not only as our auditor, but assisting us with the business processes and financial reporting. Her knowledge and workability with our situations has made her a trusted advisor for our financial reporting.

It has been a privilege to know this dedicated professional. I would highly recommend her for the Des Moines 40 under 40 based on professionalism and genuine desire to contribute to our success. We are fortunate to consider her part of the BH Team.

If you or the nominating committee has any questions, please feel free to contact me directly at 515-557-1844.

Sincerely,

Phyllis Jones

Chief Financial Officer

BH Management Services, LLC