

JOHNSON WESTRA BROECKER
WHITTAKER & NEWITT, P.C.

July 19, 2011

To whom it may concern

Re: MILA CARLSON, PHD.
MILA CARLSON & ASSOC.

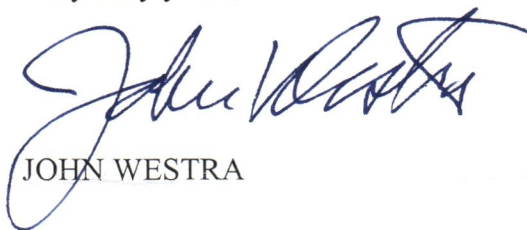
Dear sir,

We used Mila Carlson in 2011 to perform a "Medical Cost Projection Report" for our client who underwent a hemiarthroplasty and needed future arthroplasty (replacement of the shoulder). We tried the case to an arbitration panel and obtained a substantial award.

The work performed by Mila Carlson was invaluable, very professional and supported our theory of future medical expenses. She supported her data, substantiating not only the arthroplasty and physical therapy follow up as we had outlined her task, but also developed a theory of the need for a second future surgery because of the relatively short useful life of an artificial shoulder joint, which greatly enhanced the future medical bills.

I strongly recommend Mila Carlson for expert reports on medical costs, life analyses.

Very truly yours,



JOHN WESTRA

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