

To Whom It May Concern,

My name is James Hong, I am a practicing dentist in Garden Grove, California and have been for the past 21 years. I first met Mr. Joo as a patient when he came to my office seeking dental treatment. At the time, he was a CPA associate at a large firm. After working at the firm for a couple more years, Mr. Joo started his own independent CPA company. With his new development, I decided to entrust him with my business and personal taxes.

Mr. Joo has been my CPA for the past 15 years. He has been in charge of my office payroll and book keeping as well. And as a testament to Mr. Joo, as a dependable CPA and trustworthy professional, he has never missed a payroll for the past 15 years and is always on time in accurately providing paystubs for my employees and myself. Time is the only dependable way to judge a person's character, and I can testify that the past 15 years have shown that Mr. Joo's character is that of a responsible and dependable individual. Throughout the years, Mr. Joo has provided great service and advice, which has only helped my dental office grow. I am very appreciative of the work and dedication he and his staff has committed to me and my office. I must note that his staff is a great extension of Mr. Joo, as they always keep me informed of upcoming quarterly filings and are able to resolve questions I may have about new tax rules, and correspondences I receive from the CA State or IRS. Mr. Joo and his staff have my complete confidence as great tax consultants and Mr. Joo has my endorsement as a reputable CPA.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed in: Garden Grove, California on January 17, 2022

James Hong, DDS Century Grove Dental Care