

October 16, 2012

Re: Letter of Recommendation

Dear Mr. Sans,

Getinge USA, Inc. appreciates the knowledge and professionalism Baker, Shore & Dilorenzo displayed during our 2011 sales and use tax audit. The internal finance team was apprehensive when we decided to undergo this process, stating that it would cause more work for little repayment. There was fear that submitting a request for a refund would cause the state auditors to visit.

We were extremely pleased with the work of Baker, Shore, & Dilorenzo. Our auditor, Michael Holt, was self-sufficient and kept meetings and questions to a minimum. He educated our finance group on new publications that would support tax exempt expenses, so we could correct overpaying sales tax in the future. He even found an error in an opinion Getinge received from a prominent CPA firm, which resulted in a sizable refund.

We are pleased to recommend your group to customers considering a reverse audit and will continue to use your services in the future!

Best Regards,



Tammy Gangarosa

Corporate Accounting Director