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PLEASE REPLY TO NEWARK

RE: Roger B. Jacobs

To Whom It May Concern:

This letter is a reference for Arbitrator Roger B. Jacobs. I recommend him without hesitation for selection as an arbitrator. I have appeared before him for labor arbitration hearings that settled, and on grievances that went to a full hearing, where he has issued written Opinions and Awards. Mr. Jacobs handles all hearings in a professional, efficient, and even-handed manner. He knows how to run a hearing. His written Opinions and Awards are well reasoned, well written, and lack superfluous verbiage. He is able to quickly grasp complicated factual, contractual and legal issues, and cogently explain them in opinions that are understandable to not only the lawyers, but to the grievants. I will continue to select him as an arbitrator. He will make an excellent choice for parties selecting an arbitrator.

Thank you for your attention to the above.

Very truly yours,

ARNOLD SHEP COHEN

ASC/elj