



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Criminal Investigation Division

Dr. Stuart Robertshaw
National Association for the Humor Impaired
400 South 15th Street, Suite 201
La Crosse, WI 54601

Dear Dr. Humor:

I just wanted to say thank you for your outstanding humor presentation at this years IRS/CID Continuing Professional Education (CPE) Conference in La Crosse, Wisconsin.

Each year the IRS Criminal Investigation Division searches for motivational and energetic speakers to break up the mandatory technical material which is covered at our annual conference. As coordinator of this years CPE, it was my duty to seek an outside speaker who could motivate as well as entertain the employees in our division. My search was made easy as the name "Dr. Humor" was suggested time and time again by the La Crosse area tourism representatives and others at the site of our conference. My curiosity to learn more about this famous humorist lead me to your website where, after reading your impressive credentials and biography, I was amazed to find out that not only were you a local icon but you were also recognized on a national level. I was convinced you were just the person we were looking for.

I must say we were not disappointed! Your presentation was fantastic! Everyone in attendance was laughing constantly from the minute you began until your final story. Your energy and enthusiasm resonates throughout your audience and your laughter is highly contagious. Your collection of cartoons, stories, and letters were hysterical. We especially enjoyed the amusing court testimony you have captured in your collection of courtroom transcripts.

I would highly recommend your humor lecture to conference organizers, like myself, who are looking for something a little different.

A handwritten signature in black ink that reads "Steven M. Makowski" with a stylized flourish at the end.

Steven M. Makowski
Special Agent
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