



Letter of Recommendation for Jonathan Spungen

January 29, 2016

To Whom it May Concern,

Jonathan Spungen was a student in my Introduction to Financial Accounting class at the University of Denver. The class is very demanding. Jonathan was always prepared for class and excelled in the theory of accounting. He participated in class discussions, interacted with fellow classmates, and absorbed the broader issues presented by the class material. He was one of the few students who could analyze and relate the material to current issues.

I first met Jonathan in my Introduction to Financial Reporting class. The class requires students to learn the basics of financial accounting. From the first class I noticed Jonathan was going to challenge the material presented. Having a student who challenges material at only the introductory class level is unusual. Jonathan was a pleasure to have in class. He understood the concepts and knew the answers to questions, because of his ability to think.

Jonathan's grades speak for themselves. He is certainly in the upper 15% of our business student population. I highly recommend Jonathan for any position. I am confident he will excel and will be an asset. I am excited to follow his career.

If you have any questions, feel free to contact me at Jacqueline.Eschenlohr@du.edu

Sincerely,

Jacqueline J. Eschenlohr
Teaching Professor