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Bentley Law Offices

January 15, 2004

Dear Allen,

Mike, Ross and I and our entire family thank you for your help at a most difficult time in our lives. Your kindness and belief in Mike made the ordeal more bearable.

Thanks for your patience with our many questions — not having been here before left us scrambling to understand how it could happen unprovoked.

Thanks also for your patience with our lateness in paying you. I appreciate your trying to minimize costs. As you were well aware we were struggling to find a way but felt it was very important to provide Mike with the best representation.

Have a wonderful new year,
