

# Bentz Law Firm, P.C.

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May 16, 2007

Mr. Mike Loewke  
190 Murray Street  
Rochester, NY 14606

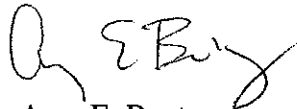
**RE: Presentation by Loewke & Brill**

Dear Mike:

I would like to thank you and your team for taking the time to come out and meet with the construction and surety lawyers in my firm. We found your presentation both informative and valuable. All felt that this was good use of their time.

Very truly yours,

*BENTZ LAW FIRM, P.C.*



Amy E. Bentz

AEB/jag