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January 29, 2008

Via Messenger

Ms. Jessica Arbour
c/o Kerns, Frost & Pearlman, L.L.C.
70 W. Madison Street, Suite 5350
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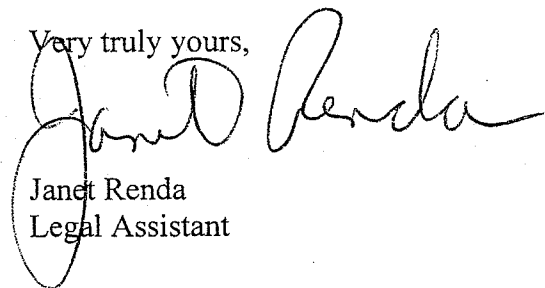
Re: Document Review

Dear Jessica:

Enclosed please find the documents that you requested after your review of the following files: Becker, Ruge, Ryniecki and Steel. There were some discrepancies in the documents that you requested in the Becker file. Several of the documents were either privilege or duplicates of other documents.

Please contact me if you have any questions.

Very truly yours,



Janet Renda
Legal Assistant

Enclosure
cc: J. Franke

Ex B