

TO: Sibylle Grebe  
Conover & Associates  
2780 Skypark Drive Suite 330  
Torrance, California  
90505-5315

FROM:

Date: September 26, 1996

Dear Sibylle,

I would like to acknowledge the earnest manner in which you and your team of professionals completed the representation of my late aunt Helen's estate.

Your proactive approach and expert execution of responsibilities resulted in the swift completion to this legal matter. In doing so you limited the burden that was felt by my mother and family in general. To that end I am and will be eternally grateful.

Sincerely,

c.c. Mr. Conover