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Stan V. Smith, Ph.D. Corporate Financial Group, Ltd. 1165 N. Clark Street, Suite 600 Chicago, Illinois 60610

Dear Stan:

I am sorry I have neglected to get back to you sooner. The preparation for this trial and a storm of negotiations ultimately resulting in a resolution of the case has kept me pretty taxed, along with other cases that are approaching trial.

Upon getting back from Chicago, I had a long talk with Mike who had already engaged in some serious conversations with his wife about his "life of litigation" that has been ongoing for about five years now. Essentially, Mike and Patti were wanting to resolve the action short of trial and although he has accepted what I believe to be far less than what he would have yielded by trial, he is satisfied with the outcome and even more satisfied with the fact that he no longer has a life that is dedicated to a law suit.

Your help in this case was tremendous and your deposition was one of the most professional I have seen by an expert in my nineteen years of practicing law. I definitely hope to use you in the future on both economic and human suffering damages.

Obviously, I have not provided to you the settlement terms in the Gardner case as one of the terms of settlement was confidentiality. I will tell you that it was satisfactory only, but one in which Mike made the call based upon issues and circumstances collateral to the suit or the suit's value. Simply put, he wanted it over with and was willing to take less than what could have occurred at trial.

Stan, thanks once again for helping me; I look forward to working with you in the future. I believe I have found an expert on these issues that understands the contours of the economics of human suffering.

Sincerely,

Robert L. McLeod, II