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BRANCH LAW FIRM

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Stan V. Smith
President
Corporate Financial Group, Ltd.
1165 N. Clark Street
Suite 650
Chicago, Illinois 60610

Re: Estate of Michele Lee Burgio

Dear Stan:

You guys did an outstanding job. It was better than excellent. We would never have gotten where we did without your help. My completed questionnaire giving your firm all fives (because you did not have sixes) is enclosed.

In sending only my best regards, I remain

Please all, Best legans

Most sincerely yours,

THE BRANCH LAW FIRM

Turner W. Branch

TWB/kym Enclosure ATLA LIFE MEM

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