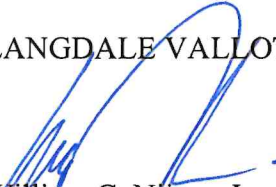


Should you have any questions, please do not hesitate to contact me. Thank you for your time, and I look forward to working with you both on this matter.

Very truly yours,

LANGDALE VALLOTTON, LLP



William C. Njem, Jr.

Enclosures