

COGAN & McNABOLA

January 16, 1997

Mark E. McNabola  
Michael P. Cogan

Mr. Stan Smith  
Corporate Financial Group, Ltd.  
1165 N. Clark St.  
Suite 650  
Chicago, IL 60610

Alice E. Dolan  
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Thomas R. Canham\*  
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*Of Counsel*

\* Admitted in AZ & NV  
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RE: Buckman v. Columbus et al.  
Our File No: 94-66

Dear Mr. Smith:

With your help, we have successfully settled Mr. Buckman's claim for the sum of \$2,400,000.00. Needless to say, this result could not have been obtained without your participation in the litigation process. On behalf of both Mr. Buckman and myself, you have our most sincere appreciation.

It has been a pleasure working with you and it has been, for me, a great learning experience. Your willingness to help will hopefully ensure that neglect such as that which occurred in this case does not happen again.

Once again, thank you for your learned contribution.

Sincerely,

  
Michael P. Cogan

MPC:dec