

ELLIOTT & McCLURE, P.C.

Attorneys at Law

18 Briarcliff Professional Center

Bourbonnais, Illinois 60914

ROGER C. ELLIOTT
THOMAS E. McCLURE
PAUL F. MICHEL
DAVID E. BERGDAHL

815-935-1117
FAX 815-935-1141

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

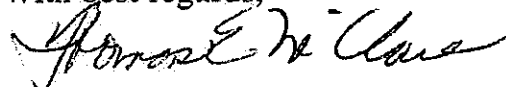
Dear Dr. Smith:

The purpose of this letter is to express my sincere appreciation for the quality of work you have provided for my clients. In the cases in which you were retained as an opinion witness, we were able to reach favorable settlements at values far in excess of what the opposing counsel originally believed these cases were worth.

Your professional testimony and reports were a major part of the increased valuation of these files.

Thanks again for your superior work product.

With best regards,



Thomas E. McClure
Attorney at Law

TEM:kal