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Mr. Mike Loewke
190 Murray Street
Rochester, NY 14606

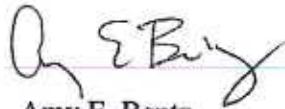
RE: Presentation by Loewke & Brill

Dear Mike:

I would like to thank you and your team for taking the time to come out and meet with the construction and surety lawyers in my firm. We found your presentation both informative and valuable. All felt that this was good use of their time.

Very truly yours,

BENTZ LAW FIRM, P.C.



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