



HARTER, SECRET & EMERY, LLP
ATTORNEYS AND COUNSELORS
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April 27, 2005

Mr. Mike Loewke
Loewke & Brill Consulting Group
190 Murray Street
Rochester, New York 14606

Re: Lunch presentation on April 13, 2005

Dear Mike:

Thank you for your recent presentation to our construction litigation group. We appreciated the opportunity to see how your consulting firm will be able to help us in our practice.

We agree with you that the visual presentation is most important. We were especially impressed with the work product that you showed us in connection with the Blue Cross/War Memorial litigation.

We look forward to calling on you and your team soon.

Very truly yours,

HARTER, SECRET & EMERY LLP


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