



**William J. Taylor**

1650 Market Street | One Liberty Place, Suite 1800 | Philadelphia, PA 19103-7395  
Direct 215.864.6305 | Fax 215.789.7670  
taylorw@whiteandwilliams.com | whiteandwilliams.com

January 2, 2013

Mr. Mike Loewke  
Loewke Brill Consulting Group, Inc.  
491 Elmgrove Rd, STE 2  
Rochester, NY 14606

RE: Philadelphia Surety Claims Association

Dear Mike:

Many thanks to you and Jim for your fine presentation at the last lunch meeting of the Philadelphia Surety Claims Association. Our members found the presentation very informative and entertaining.

Thank you for your continued support of our organization.

Sincerely,

WHITE AND WILLIAMS LLP



William J. Taylor  
President – Philadelphia Surety Claims Association