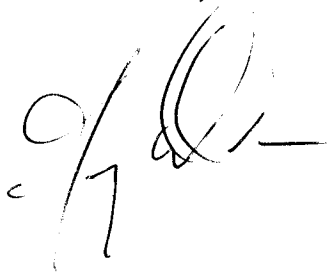


Accommodating; compassionate and insightful are just three of the memories we have of Mr. Wilhelm and Company in our time of need. It is always reassuring to have at one's disposal a group of people who are fair and resourceful in meeting the challenges of unexpected events. It is with complete confidence that I recommend this firm to anyone who is faced with difficult decisions in matters relating to personal tragedies.

A handwritten signature in black ink, appearing to be 'J. C. [unclear]', written in a cursive style.