



1446 Centre Line Plaza • Suite 1122
1446 Centre Line Blvd
Warriors Mark, PA 16877
T: 717.598.9110
F: 717.598.9111

April 10, 2006

VIA FIRST-CLASS MAIL

Mr. John G. Black
1446 Centre Line Road
Warriors Mark, PA 16877

RE: SEC v. Black et al, Case No. 2:97-cv-02257-DWA
(Western District of Pennsylvania)

Dear Mr. Black:

This letter shall serve to confirm the following matters. First, I represented you during the course of the above-referenced matter through and until my withdrawal as counsel in or about February 1999. Second, at no time during my association with that case was the market value of the CIAs litigated or determined.

Please do not hesitate to contact me if you have any questions regarding this matter.

Very truly yours,

Richard A. Levan, Esquire

RAL/nmc