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February 22, 2006

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

Re: United States v. John Gardner Black

Dear John:

This is in response to your undated letter that I received on February 16, 2006, and confirms our telephone conversation of February 21, 2006.

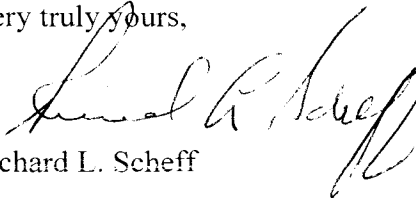
Your letter states that certain litigation has been conducted without your knowledge in which the market value of the Collateralized Investment Agreement ("CIA") was resolved. Your letter further states that only me and my Firm had the ability to conduct such litigation on your behalf. Finally, your letter requests that I forward to you "the transcripts or any other evidence of the litigation Judge Ambrose says was conducted."

This will confirm that neither me nor my Firm has conducted any litigation before Judge Ambrose, or any other Court, in which the market value of the CIA was resolved. Accordingly, we have no transcripts or other evidence of such litigation to provide to you. Indeed, we have not represented you before Judge Ambrose since you were sentenced. While we continued to represent you in a civil matter against Kutak Rock and in related civil litigation which since was settled, we did not litigate the market value of the CIA in either of those cases. As you know, we sought leave of Court to withdraw as counsel on your behalf in the Kutak Rock matter when you filed a Petition pursuant to 28 USC section 2255 in which you alleged that I had been ineffective in representing you in your criminal matter. Leave was granted and we withdrew as your counsel.

Mr. John Black
February 22, 2006
Page 2

It was a pleasure speaking with you. Please give my regards to Judy and your family.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard L. Scheff". The signature is written in a cursive style with a large, looping initial "R".

Richard L. Scheff

RLS:sas