

**National  
Network**  
INCORPORATED

National Network of Estate Planning Attorneys

May 10, 2004

Mr. David B. Mandell  
Mr. Christopher Jarvis  
c/o Law Offices of David B. Mandell, P.C.  
100 Park Ave., 33rd Floor  
New York, NY 10017

VIA FAX: 212-370-4270

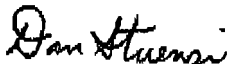
Dear David and Chris:

I wanted to drop you a quick note to thank you for your keynote address and breakout session at our recent Collegium in Boston. You were very well received, not only by our attorney members, but also the financial advisors and CPAs in attendance. They are all excited to have the opportunity to work with you.

As we continue to grow the National Network and our Business Development Network, we know that the asset protection niche will be an important part of all that we do, and we are very impressed with both your written works, and your speaking abilities.

We look forward to the work we will do together to serve professional advisors, and ultimately individual clients.

Yours truly,

  
Daniel P. Stuenzi, J.D.  
Chief Operations Officer