

**Harry Cullen
721A Buena Vista
Alameda, CA 94501-2215**

June 15, 1995

Harvey E. Morse, P.A.
P.O. Box 7701
Daytona Beach, FL 32116-7701

Re: Estate of Howard Matthews,
Your File No. 93-1621

Dear Mr. Morse:

This is with reference to your letter of
June 12.

I must express my profound gratitude for your
firm's judgment, competence and indefatigable
efforts on my behalf in representing me
regarding the above-captioned estate.

Your knowledge and perception in legal
matters were invaluable in seeing this
complex case through to its conclusion.

Sincerely yours,

Harry Cullen
HARRY CULLEN