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REPLY TO ROSELAND, NJ

April 8, 2003

Ari S. Morse, Vice President
Harvey E. Morse, P.A.
2435 South Ridgewood Avenue
Daytona Beach, FL 32119

Re: Estates of Elizabeth and Anna Davis
Your File No.: 02-3248

Dear Ari:

Enclosed please find our firm's check in the amount of \$1,250.00 as payment of the balance due with regard to the above-referenced Estates. I thank you for your patience with regard to this outstanding matter. As to the billing, Mr. Vitiello and our client feel that the appropriate fee would be \$3,000.00. Previously, we paid \$1,750.00 as a retainer for this matter. Therefore, our check is for the difference between the two. I hope this is satisfactory.

We were very satisfied with the Affidavit and the research conducted by your firm. We would not hesitate to use your firm again in the future or to recommend your firm to others.

If you have any questions, please let me know.

Very truly yours,

CONNELL FOLEY LLP


KARIN I. SPALDING

KIS:ct/Enclosures

cc: Anthony F. Vitiello, Esq. (w/o enc.)