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November 4, 2003

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

RE: Estate of Gertrude Cordish

Dear Ari:

Thank you very much for the excellent job which you did in locating the heirs in the above captioned estate.

We were unable to proceed with the estate administration without the missing information about the heirs, which you were able to supply through your extensive investigation. The affidavit which you prepared, detailing your efforts and due diligence, as well as the results you achieved in locating persons unknown to us, solved our problem.

Additionally, we found that your fees were very reasonable, and cost the estate substantially less than had we tried to conduct the investigation ourselves.

We look forward to working with you on other matters.

Sincerely,

MERRILL & CRUTTENDEN, P.A.

  
Abel J. Merrill

AJM/me