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December 28, 2006

Mr. Bruce Libman
National Network of Accountants
80 Crossways Park Drive
Woodbury, NY 11797

Dear Bruce:

I wanted to take this opportunity to thank you for everything you have done for me and my law firm. Your leadership and the positive energy you exhibit as the head of the National Network of Accountants and the Preferred Provider Network is unparalleled anywhere.

It is terrific to watch you facilitate the meetings, and your caring for the members of the group shines through for all to see. You have educated us and coordinated networking opportunities which have directly led to new clients and increased business for our firm.

Your introductions to accounting firms and other businesses have resulted in our firm becoming "trusted advisors" to these new clients. It is our hope and aspiration that they will indeed be clients for life.

I value our relationship and will continue to introduce you and recommend you to my clients and contacts in the future.

Thanks again for your extraordinary assistance to us.

Very truly yours,

FRANKLIN, GRINGER & COHEN, P.C.



Glenn J. Franklin

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