

August 10, 2009

Patrick S. Sylvester, Esq.
Sylvester Law Firm, PC
1000 Skokie Blvd., Suite 420
Wilmette, IL 60091

Dear Patrick:

The purpose of this letter is to thank you for your efforts and expertise in helping my daughter, Lori, and I develop a Special Needs Trust for my granddaughter, Emily Vogelmeier. Your patience and understanding related to this issue made the process understandable and relatively easy to execute.

I also appreciated the "non-billed" advice and effort on your part on several other legal issues. You gave of your time generously.

It will be an easy task to refer our friends to you.

Wishing you all the best life has to offer.

Respectfully,

A handwritten signature in cursive script, appearing to read "Eula Iwan".

Eula Iwan