



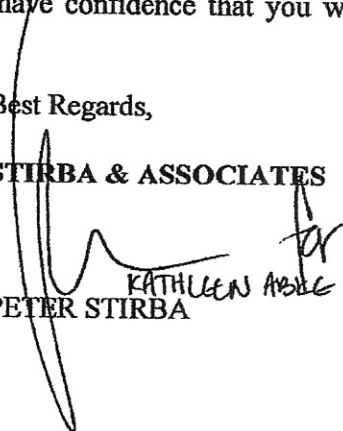
STIRBA
AND ASSOCIATES

Jeff Buhman
February 9, 2012
Page 2 of 2

Thank you again. My clients and I have confidence that you will resolve this matter in a correct and appropriate manner.

Best Regards,

STIRBA & ASSOCIATES


KATHLEEN ABLE
PETER STIRBA

PS/