

STEPHEN W. DALE & ASSOCIATES

Attorneys and Counselors at Law

Tuesday, February 06, 2001

Steven Rosenberg
Attorney-at-Law
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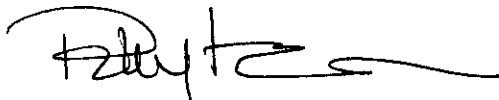
Dear Mr. Rosenberg:

I would like to commend you for the excellent job you did in resolving what appeared to be an intractable dispute involving the administration of a family trust. As you may recall, the matter was complicated by the fact that emotion, more than reason, was fueling the conflict which had been going on for more than a year. The litigation had become a vehicle for re-enacting lifelong family resentments and conflicts.

When I arrived at your office on the morning of the mediation, I was very pessimistic about the possibility of resolving the matter and fully expected that the remainder of trust assets would be exhausted before the litigation was over. You were extremely patient and skillful at listening to the both sides of the story and discerning some common ground upon which to construct a settlement of all the issues in dispute. You were both professional and courteous and gained the parties' respect. Moreover, it was clear to all concerned that you were fully committed to resolving the matter.

Thank you again for you efforts. I look forward to working with you on future matters and will be happy to recommend your services to other litigators.

Sincerely,



Polly Levin
Attorney-at-Law