


set forth above and is restricted to the stated facts and circumstances presented to us and described herein, and that any other or different facts and circumstances might require a different letter, and we assume no, and hereby disclaim any, obligation to update or supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur or which occurred prior to the date hereof, the occurrence of which we had no knowledge.

Very truly yours,


s/ Randall S. Goulding, Esq.

cc: John Maddox

ACKNOWLEDGED AND AGREED
FACTUALLY AS TO THE FOREGOING


John Maddox