



March 7, 2011

Meyers & Heim, LLP
444 Madison Avenue, 30th Floor
New York, NY 10022

Dear Howard, Robert and Maggie,

Two and a half years worth of thanks are included with this check!

As you know, my practice is thriving and 2010 (my 23rd year in the business) was a record year...something I never could have accomplished without each of you working on my behalf.

Let me know if can ever assist you.

Thank you,

