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Wednesday, July 13, 2005

Ronda Godard
ICU Investigations
473 South River Road
No. 1-275
St. George, Utah 84790

RE: ICU INVESTIGATIONS

Dear Ms. Godard:

Feel free to use this letter any way you see fit.

My office recently retained your firm to effectuate service of a summons and complaint on an individual and a company. ICU Investigations completed the assignment promptly and efficiently, and at a reasonable cost.

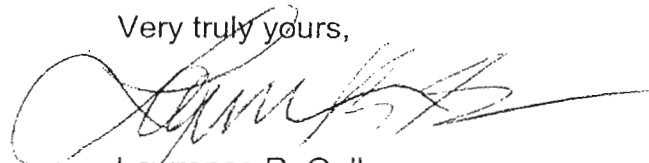
My office next retained your firm to effectuate service of an order to show cause upon the same individual and company. Once again, ICU Investigations completed the assignment promptly and efficiently, and again at a reasonable cost.

In addition, when the court in New York raised an issue about a procedural detail, you promptly cooperated with my office in addressing the court's concern.

Personally, I have found you to be professional, competent, and intelligent and a joy to deal with.

It is my intention to utilize the services of your firm again, and I am confident that when I do so, you will render those services once again in a prompt professional manner. Thank you for all your help.

Very truly yours,



Lawrence R. Gelber