

January 25, 2010

Dear Jeffrey,

I hope this note finds you well. I have not sent you a bill since we resolved our differences at the beginning of Oct. Since that time, I have devoted 16 ½ hours to your case. This does not count any visit to you which combined social time with some discussion of the case. If you wish, I can provide the precise days and hours. The total comes to \$18,975.

Cordially,

Alan