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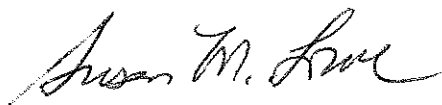
Dear All:

After many fulfilling years as Counsel with Buchman Law Firm, LLP, I am retiring from the full-time practice of law, effective November 30, 2009. I am honored to have spent these years learning from and associating with the Firm's Partners, especially Abraham M. Buchman (deceased Mentoring Partner of the Firm), Associates and Staff. I am also honored to have worked with those of you whom the Partners have asked me to assist in your legal matters.

I will miss you.

If you wish to discuss your issue or a new legal matter, please call Nicholas Bergman, Acting Resident Partner of the San Francisco Office, in the New York Office at (212) 889-4220 or njbergman@buchmanlaw.com or Rachele Winningham, Supervising Attorney of the San Francisco Office at (415) 434-5740 or rdwinningham@buchmanlaw.com.

Best wishes to all of you for a wonderful holiday season, health and continued success in your business pursuits.



Susan M. Lowe