

BUCHMAN LAW FIRM, LLP

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A NEW YORK
LIMITED LIABILITY
PARTNERSHIP

www.buchmanlaw.com

May 21, 2007

Dear Clients and Friends,

It has been about two years since we reported to you personnel enhancements to our Firm; at the time it was with respect to our San Francisco office. Presently, we communicate regarding our “metro” offices in New York and New Jersey and our most recent and more recent additions.

We are pleased to announce that, effective May 21, 2007, **Lawrence J. Gedda**, former Commissioner of the New York State Liquor Authority, has become affiliated with the Firm as a consultant on beverage alcohol regulatory and technical matters. Before serving as Commissioner of the Authority (1992-2007), Mr. Gedda joined the State Liquor Authority in 1963 and had served as its Chief Executive Officer, Deputy Commissioner of Enforcement and Director of its Wholesale Bureau. He was educated at Penn State, Hofstra and Columbia Universities and was a member of the United States Army Counterintelligence Corps during the Korean War. He will consult from both our New Jersey and New York offices.

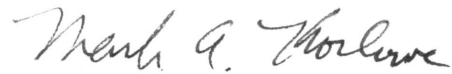
In December 2006, **Adena M. Santiago** became an Associate in our New Jersey office. Ms. Santiago is a graduate of Brandeis University (1997) and California Western School of Law (2005). Her credentials include elementary and pre-school teaching in Massachusetts and Hawaii and, after receiving her Juris Doctorate, a judicial law clerkship with the New Jersey Superior Court. She is admitted to practice in New York and New Jersey.

Valerie Karasz became an Associate in our New York City office in June 2006. Ms. Karasz is a 1994 graduate of The Colorado College and received her Juris Doctorate in 2001 from Fordham University School of Law. She came to the Firm with several years of experience as an Associate in a New York City bankruptcy law firm and as a contract attorney engaged in a business transaction practice. Ms. Karasz is admitted to practice in New York.

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The Buchman Law Firm traces its origins to Buchman & Buchman, established by our Mentoring Partner, Abraham M. Buchman, and his late brother, Henry, in 1939. For more information please visit www.BuchmanLaw.com or telephone any of the Partners (Nicholas in New York; Dennis or myself in New Jersey) at the above numbers, if you have any questions or comments concerning any of our services.

Cordially,

A handwritten signature in cursive script that reads "Mark A. Koslowe".

Mark A. Koslowe
Managing Partner