

VITTORIA & PURDY LLP

COUNSELORS AT LAW
ROCKEFELLER CENTER
630 FIFTH AVENUE
NEW YORK, N.Y. 10111
(212) 489-8104
FAX (212) 247-5202

WESTCHESTER OFFICE
50 MAIN STREET
WHITE PLAINS, N.Y. 10606
(914) 220-6763

August 29, 2005

Mr. and Mrs. Theodore Nygreen, Jr.
31 Colonial Road
White Plains, NY 10605

Date of Execution: August 26, 2005
Place of Execution: 12 Water Street
White Plains, New York 10606

Dear Ted and Nancy :

We are pleased to enclose conformed copies of your new Wills, Living Wills and Powers of Attorney which were executed on the date and at the location set forth above.

The originals of these documents are being held by us for safekeeping in a vault maintained by us for the convenience of our clients.

Although we have fully reviewed the above documents with you prior to their execution, I would appreciate your rereading them in their entirety to assure that they fully conform with your intent. We will assume that they are in order unless I hear from you to the contrary.

This will confirm that we have discussed the effects of Federal and State estate and income tax laws on various alternatives to your estate plan as well as the elective share of a spouse under state law and generation skipping provisions where applicable, and after due deliberation you have chosen the approach set forth in your Wills.

If we have also recommended changes in ownership or beneficiary designations with respect to insurance policies, employment benefit programs or other assets, this will serve as a reminder to have you complete those changes or if there is any confusion to have you telephone me to confirm our recommendations. Your failure to make such changes may result in a vitiation of the estate plan which you have adopted.

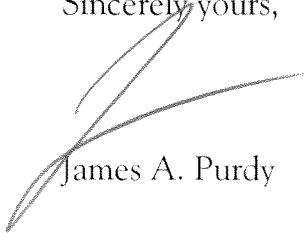
We are taking the liberty at this time to enclose our bill for services rendered in connection with the above documents which I trust you will find satisfactory.

For your information, it is our usual advice to clients that they contact us if there are any major changes in asset position or circumstances subsequent to the execution of estate instruments to determine if revisions are indicated. It is also good practice that they meet with us every three years for a general overview of their estate plans.

Please do not hesitate to telephone me if I can be of any further service to you in connection with the above or with respect to any other personal or business legal matters which may be of concern to you or your friends.

It is a pleasure to be of service to you.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "James A. Purdy". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

JAP:ks
Enclosure

VITTORIA & PURDY LLP
COUNSELORS AT LAW
ROCKEFELLER CENTER
630 FIFTH AVENUE
NEW YORK, N.Y. 10111
(212) 489-8104
FAX (212) 247-5202

WESTCHESTER OFFICE
50 MAIN STREET
WHITE PLAINS, N.Y. 10606
(914) 220-6763

August 29, 2005

Mr. and Mrs. Theodore Nygreen, Jr.
31 Colonial Road
White Plains, NY 10605

FOR LEGAL SERVICES RENDERED
in connection with the preparation of
your Wills, Living Wills and Powers
of Attorney and the supervision of the
execution of same

\$1,500

G. THEODORE NYGREEN
31 COLONIAL ROAD PH. 914-761-1866
WHITE PLAINS, NY 10605

CITIBANK, N.A. BR. #180
244 MAIN STREET
WHITE PLAINS, NY 10601

7376
1-8-210

9/6/2005

PAY TO THE ORDER OF Vittoria & Purdy

\$***1,500.00

One Thousand Five Hundred and no/100*****

DOLLARS

Vittoria & Purdy
Rockefeller Center
630 Fifth Avenue
New York NY 10111

MEMO Wills (8/05)

Theodore Nygreen

⑈007376⑈ ⑆02⑆000089⑆ 94495963⑈

Security Features Included