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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.

VITTORIA & PURDY LLP

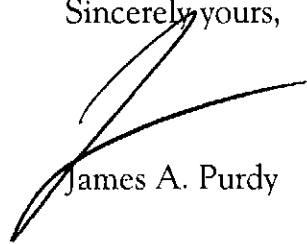
We are taking the liberty at this time to enclose our bill for services rendered in connection with the above documents which I trust you will find satisfactory.

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 black ink, appearing to read "James A. Purdy". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

JAP:ks
Enclosure