

September 23, 2008

VIA FACSIMILE: _____
_____ Title Company
address
address
Attn: _____

RE: Estate of _____
_____, Omaha, NE

Dear _____:

We have been informed that there is a sale pending on _____,
the former residence of _____, and that the sale is scheduled to close
tomorrow, March 31. As you know, we are handling legal matters in _____'s estate.

The inventory for the estate has not yet been prepared, but based upon
information that has been made available to us, the assets in the estate will be sufficient
to pay inheritance taxes which are a lien on the real property. In order to assure that
sufficient funds are available for that purpose, we would appreciate it if you would
withhold \$_____ from the sale proceeds, which will permit the sale to be concluded
before taxes are in fact paid. You can hold those funds in your escrow account or
forward them to us by a check payable to "_____ Law Office Trust Account."

Please let me know if you need anything further in order to satisfy your
requirements for dealing with the lien of inheritance taxes. Thank you in advance for
your attention to this matter.

Very truly yours,

Thomas E. Whitmore