

September 23, 2008

To Whom It May Concern

RE: Estate of _____

The undersigned represents the above-referenced estate. We have completed the Inventory for this estate and are enclosing a copy of same. You will note that there is very little net value of the estate. Please be advised that once the administrative expenses have been paid, there will be nothing left to pay any creditors.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

Thomas E. Whitmore

Encls.