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**VIA FACSIMILE (858) 581-2151**

March 21, 2001

Mark D. Estes, Esq.  
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Dear Mark:

After your call yesterday, I have reviewed the documents that you forwarded to me concerning the activities regarding the Nicheries. In addition, I have spoken to Bill Lawrence with regard to this matter. It is my understanding that the Nicheries are currently in control of FTT through Anke Investments. To that extent, the work that I have performed to date would indirectly benefit the Nicheries. I expect that they would indirectly claim to be clients of mine. As a result, I cannot within the limits of the ethical rules, begin to represent Ami Shafir, since I secured a judgment against him on behalf of FTT. I am sorry that I cannot help you in this matter, but certainly you will understand that the ethical rules prohibit as much.

Very truly yours,

Samuel M. Hill  
FOR THE FIRM

SMH:ema

HILL-CORR.max

