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Via Email: arthurberry@arthurberry.com

Arthur Berry
ARTHUR BERRY & COMPANY
960 Broadway, Ste. 450
Boise, ID 83706

Re: *Trinity Investments, LLC v. Guerdon Enterprises, LLC*
Ada County Case No. CV OC 09-**00005**
E&B File No: **09-00054**

Dear Mr. Berry:

This follows-up on a recent mediation involving one of your receivership clients. You requested me to conduct the mediation in order to resolve a major dispute among parties with competing economic interests.

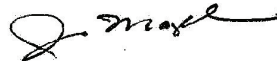
The mediation succeeded, in large measure because of your obviously extensive preparation, your insights into the true needs of the disputing parties, and your ability to communicate with your clients about the economic risks of going forward with litigation. Your background in business and in law, and your perspective on economic realities, in my view, provides you with unique qualifications as a receiver of troubled business enterprises.

It was my pleasure and privilege to work with you.

Very truly yours,

ELAM & BURKE

A Professional Association



John Magel

JM:tjw